

ary  
437



**Cornell University Library**

BOUGHT WITH THE INCOME  
FROM THE  
SAGE ENDOWMENT FUND  
THE GIFT OF  
**Henry W. Sage**  
1891

A. 284377

23/17/14

# London County Council.

## COMPARATIVE COST OF MUNICIPAL SERVICES.

*Return to an order of the Finance Committee, 22nd November, 1911, as follows:—*

The Comptroller and the Assistant Statistical Officer instructed to report jointly (a) as to the cost of administration of services in London as compared with the cost of administration of similar services in other large towns, differentiating so far as may be possible between the cost of services performed by a central authority or by local authorities in each of the areas dealt with, and (b) generally upon the question of the economic unit of administration as applied to population of area administered for purposes of local government, with special reference to the article on "Population and Costs in relation to City management," in the Journal of the Royal Statistical Society for December, 1910.

H. E. HAWARD,

*Comptroller.*

J. C. SPENSLEY,

*Assistant Statistical Officer.*



COUNTY HALL,

SPRING GARDENS, S.W.

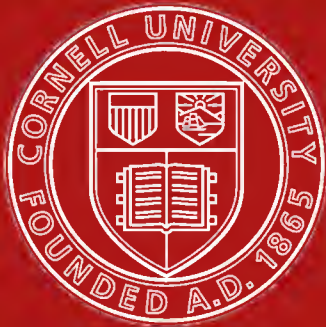
PRINTED FOR THE LONDON COUNTY COUNCIL BY ODHAMS LIMITED,  
And may be purchased, either directly or through any Bookseller, from

P. S. KING AND SON,

2 AND 4, GREAT SMITH-STREET, VICTORIA-STREET, WESTMINSTER, S.W.,

*Agents for the sale of the Publications of the London County Council.*

No. 1559. Price 6d., post free 7½d.



Cornell University  
Library

The original of this book is in  
the Cornell University Library.

There are no known copyright restrictions in  
the United States on the use of the text.

<http://www.archive.org/details/cu31924032172037>

# London County Council.

---

## COMPARATIVE COST OF MUNICIPAL SERVICES.

---

*Return to an order of the Finance Committee, 22nd November, 1911, as follows :—*

The Comptroller and the Assistant Statistical Officer instructed to report jointly (a) as to the cost of administration of services in London as compared with the cost of administration of similar services in other large towns, differentiating so far as may be possible between the cost of services performed by a central authority or by local authorities in each of the areas dealt with, and (b) generally upon the question of the economic unit of administration as applied to population of area administered for purposes of local government, with special reference to the article on "Population and Costs in relation to City management," in the Journal of the Royal Statistical Society for December, 1910.

H. E. HAWARD,

*Comptroller.*

J. C. SPENSLEY,

*Assistant Statistical Officer.*

COUNTY HALL,

SPRING GARDENS, S.W.

# CONTENTS.

Memorandum .. .. .	PAGE. 3-13
--------------------	---------------

## *Part 1.—Towns above 100,000 population.*

Table I.—Net cost of the various municipal services .. .. .	14-15
Table II.—                   do.                   do.                   per head of population .. .. .	16-17
Table III.—                  do.                  do.                  per £ of assessable value .. .. .	18-19

## *Part 2.—Towns above 300,000 population.*

Table IV.—Expenditure on the various municipal services, receipts in aid of such expenditure, net cost of such services, and how such cost was met:	
(A) London .. .. .	20-21
(B) County Boroughs .. .. .	22-23
Table V.—Net cost of municipal services per head of population, and how such cost was met	24
Table VI.—Net cost of municipal services per £ of assessable value, and how such cost was met .. .. .	25
<i>Diagram.</i> —Cost of municipal services per head of population in towns above 100,000 population	
(A) Net cost .. .. .	26
(B) Net cost falling on rates .. .. .	27

# COMPARATIVE COST OF MUNICIPAL SERVICES.

---

## MEMORANDUM.

---

This return has been prepared under the following order of the Finance Committee :—

The Comptroller and the Assistant Statistical Officer instructed to report jointly (a) as to the cost of administration of services in London as compared with the cost of administration of similar services in other large towns, differentiating so far as may be possible between the cost of services performed by a central authority or by local authorities in each of the areas dealt with, and (b) generally upon the question of the economic unit of administration as applied to population of area administered for purposes of local government, with special reference to the article on "Population and Costs in relation to City management," in the Journal of the Royal Statistical Society for December, 1910.

### *Explanation of tables.*

The tables embodied in the return show the cost of municipal services in London and in county boroughs in England and Wales, having a population of over 100,000 at the Census of 1911, analysed under the principal heads of service. For purposes of comparison the cost has been reduced to the amount per head of population and per £ of assessable value. The figures relate to the year 1908-9, that being the latest year for which the local taxation returns had been issued when the tables were compiled.

Table I. shows the actual net cost of municipal services, receipts other than from rates and Exchequer grants being deducted, as far as possible, from the expenditure on the services to which they relate. Payments to Distress Committees and the Central (Unemployed) Body for London are excluded as these are outside the scope of ordinary municipal administration.

Table II. shows the cost per head of population, the population being estimated for the year 1908 on the basis of the census figures for 1901 and 1911.

Table III. shows the cost per £ of assessable value.

The figures in the local taxation returns are not given in sufficient detail to enable a satisfactory comparison to be made in regard to individual services in all cases. Further details for the six largest towns have therefore been obtained from the Local Government Board or from the published accounts of the boroughs, and with the aid of these it has been possible to give a more detailed analysis of cost for those towns. These figures are shown in Table IV., together with similar figures for London. In some cases the figures in this table differ from those given in Table I. for the same service, owing partly to the fact that among the additional details obtained are certain receipts-in-aid which are not shown separately in the published returns, and these have, as stated above, been deducted from the expenditure on such services.

The figures in Table IV. have also been reduced to amounts per head of population (Table V.) and per £ of assessable value (Table VI.).

Two diagrams are appended to the return. Diagram A is scaled vertically according to the cost of municipal services per head of population as shown in Table II., col. 18. It is scaled horizontally according to the estimated population (1908) and the towns are arranged in this order. Diagram B is scaled horizontally in the same manner as A, but is scaled vertically according to the cost per head of population *falling on the rates*. The figures on which this diagram is based are given in Table II., col. 21, except in the case of the towns dealt with in Part 2 of the return, in which cases the figures are taken from Table V.

*Comparison of net cost of services per head of population and per £ of assessable value.*

Comparing London with the six largest provincial towns it will be seen from Tables V. and VI. that while the total cost per head of population is highest in London, the total cost per £ of assessable value is lowest. This fact is brought out clearly by the following table, which shows the two sets of figures side by side :—

	Total net cost of general municipal services.			
	Per head of population.		Per £ of assessable value.	
	s.	d.	s.	d.
London ... ..	63	9·5	6	5·9
Liverpool ... ..	45	5·5	7	1·9
Manchester ... ..	56	11 9	8	7·1
Birmingham ... ..	43	2·9	7	9·4
Sheffield ... ..	38	8·4	9	5·2
Leeds ... ..	48	9·7	10	4·0
Bristol ... ..	43	6·1	8	5·2
Average of six boroughs...	46	8·7	8	4·2

From Tables II. and III. (col. 18) it will be seen that while the total cost per head is higher in London than in any other town dealt with in the return, the cost per £ of assessable value is the lowest except three, which are nearly the same as London, viz.—Newcastle-on-Tyne, Croydon, and Brighton.

It will be seen from Table V. that the total cost of municipal services in London per head of population exceeds that in the six next largest towns by the following amounts—

	s.	d.
Liverpool ... ..	18	4·0
Manchester ... ..	6	9·6
Birmingham ... ..	20	6·6
Sheffield ... ..	25	1·1
Leeds ... ..	14	11·8
Bristol ... ..	20	3·4

and the cost in London exceeds the average cost in these towns by 17s. 0·8d. per head of population.

While the total figures are properly comparable, the figures for individual services should be used with caution, as they are not in all cases fairly comparable. The latter do not, except in the case of education, include loan charges, and it is possible that the addition of loan charges to the cost of a service might counteract a difference in the cost of maintenance, or even reverse the apparent difference in cost. Further, owing to the way in which the Local Taxation Returns are compiled, it is not in all cases possible to ascertain the total maintenance cost of a service. All payments to joint boards for particular services are given under a separate head, and have had to be included under "miscellaneous" in the tables, except in the case of the payment by Birmingham to the Birmingham, Tame and Rea District Drainage Board, and the payments by Liverpool and Manchester to the Lancashire Asylums Board, which have been ascertained from other sources and included under the appropriate headings in the tables in Part 2 of the return. Again, the extent to which establishment charges are apportioned to the various services probably varies in different boroughs, and this fact makes the comparison of establishment charges of doubtful value, and to some extent affects the comparison in the case of the services concerned.

Having regard to the order of the Committee of 22nd November, 1911, it is necessary in the case of London to divide the services between those administered centrally and locally. It is not possible to make a complete division, but in the following table an attempt has been made to classify the services in London according to whether they are administered by a central authority or by a local authority (the City being included as a central or local authority, as the case may require), and the difference in cost attributable to each group of services is shown.



## COST PER HEAD OF POPULATION.

Head of service.	London.		Average of six largest towns (all centrally administered).	Difference in favour of (—) or against (+) London.
	Authority.	Amount.		
<i>Centrally administered.</i>				
Education (including loan charges) ... ..	L.C.C. & C.C.	s. d. 23 2·7	s. d. 16 7·1	s. d. + 6 7·6
Bridges and ferries ... ..	L.C.C.	— 1·5	— ·2	+ — 1·3
Diseases of animals ... ..	L.C.C. & C.C.	— 1·2	— ·2	+ — 1·0
Fire Brigade ... ..	L.C.C.	— 10·6	— 4·8	+ — 5·8
Hospitals ... ..	M.A.B.	1 11·3	1 0·3	+ — 11·0
Justice ... ..	L.C.C., C.C., & M.P.	— 4·9	— 2·8	+ — 2·1
Lunacy ... ..	L.C.C. & C.C.	— 3·8	— 4·5	— — 0·7
Police ... ..	M.P. & C.C.	7 10·4	4 0·2	+ 3 10·2
Tunnels ... ..	L.C.C.	— ·7	—	+ — ·7
Total ... ..		34 11·1	22 8·1	+12 3·0
<i>Locally administered.</i>				
Baths, washhouses, etc., ... ..	B.C.	— 3·5	— 3·5	—
Highways ... ..	C.C., B.C. & L.C.C.	6 3·5	3 11·9	+ 2 3·6
Libraries, museums, etc. ... ..	do.	— 5·8	— 10·0	— — 4·2
Public lighting ... ..	do.	1 8·6	1 7·0	+ — 1·6
Refuse removal ... ..	C.C. & B.C.	1 6·7	2 1·4	— — 6·7
Burial Acts (including loan charges) ... ..	do.	— ·4	— 1·1	— — ·7
Total ... ..		10 4·5	8 10·9	+ 1 5·6
<i>Locally and centrally administered.</i>				
Parks and open spaces ... ..	L.C.C., C.C. & B.C.	— 9·6	— 8·3	+ — 1·3
Sewerage and drainage ... ..	do.	1 8·3	1 7·3	+ — 1·0
Establishment charges—				
Salaries ... ..	do.	3 2·1	1 3·9	+ 1 10·2
Other establishment charges ... ..	do.	1 0·8	— 11·9	+ — 0·9
Public offices and buildings ... ..	do.	— — 6·7	— — 5·8	— — ·9
Housing of the working classes ... ..	C.C. & B.C.	— — 6·4	— — 8·3	+ — 1·9
Markets ... ..				
Total ... ..		5 7·7	3 5·3	+ 2 2·4
<i>Other.</i>				
Loan charges (other than education, burial acts and harbours, etc.) ... ..	L.C.C., C.C., B.C., M.A.B. & M.P.	13 4·1	11 5·5	+ 1 10·6
Miscellaneous .. ..	L.C.C., C.C., B.C. & M.A.B.	— — 6·4	— — 6·3	— — ·1
Harbours, docks, etc. (including loan charges) ... ..	—	—	— 8·8	— — 8·8
Port sanitation ... ..	C.C.	— ·5	— ·4	+ — ·1
Total ... ..		12 10·2	11 8·4	+ 1 1·8
Grand total ... ..		63 9·5	46 8·7	+17 0·8

C.C.=Common Council of the City of London.

B.C.=Metropolitan borough councils and Westminster City Council.

M.A.B.=Metropolitan Asylums Board.

M.P.=Commissioner of Metropolitan Police.

The expenditure of the City of London Corporation and the metropolitan borough councils includes amounts in respect of the services which in provincial towns are usually performed by overseers and charged on the poor rate (*e.g.*, valuation, registration of electors, etc.). The net expenditure per head of population in the six boroughs ranges from 8d. to 7·1d. and averages 3·9d. For the purposes of a true comparison the figures under this head should be added to those in the return, but it will be seen that they would not affect the results very materially.

It will be seen that the greatest disparity occurs in the case of the centrally administered services; education costing 6s. 7·6d. more per head in London than the average cost in the other six towns, and police costing 3s. 10·2d. more. In fact these two services alone account for over 60 per cent. of the total excess cost in London over the average of the towns dealt with.

It should be pointed out that even as regards the centrally administered services, there are in London four authorities concerned in administration (London County Council, City Corporation, Metropolitan Police Commissioner, and Metropolitan Asylums Board) whereas in the provinces the Town Council is the sole authority.

With regard to the services locally administered, it will be seen that London exceeds the average of the six towns by only 1s. 5·6d. per head of population. . The excess in the case of highways is 2s. 3·6d. In view of the heavy traffic on the roads in London, an even larger increase under this head might not unnaturally have been expected, but the wide difference shown in the cost of this service in the several towns, ranging from 6s. in the case of Manchester to 2s. 2·6d. in the case of Liverpool, suggests that there are disturbing elements which may largely vitiate any comparison of the figures, such, for example, as the differing policy in the matter of defraying the cost of roads. Thus while the expenditure on highways out of rates in Manchester and Liverpool was £190,879 and £81,574 respectively, the expenditure out of loan in the same year was £55,814 and £105,544 respectively, showing apparently that the policy of borrowing for roads is more largely adopted in Liverpool than in Manchester. Again the proportion of road surface maintained at the cost of the tramway undertakings of the different towns is a material factor in lessening the cost falling on the rates under this head.

In the case of services administered partly centrally and partly locally, the cost per head in London exceeds the average in the six towns by 2s. 2·4d. The bulk of this excess is under the head of establishment charges, and, as already explained, the figures under this head are not properly comparable. Moreover, the greater part of the expenditure under this head is due to services administered either centrally or locally and should, therefore, be included in the previous groups, but as it is impossible to separate the establishment charges for the several groups of services the whole expenditure has been included in this group.

*Comparison of net charge on rates per head of population and per £ of assessable value.*

The proper comparison of cost of local government in London and other areas should be based as above upon the *net expenditure*, but for further information it is thought desirable to compare also the *net charge on the rates*. The net charge falling on the rates per head of population and per £ of assessable value is shown in the following table :—

	Net charge on the rates for all municipal services.	
	Per head of population.	Per £ of assessable value.
	s. d.	s. d.
London ... ..	52 6·9	5 4·2
Liverpool ... ..	36 0·8	5 8·2
Manchester... ..	43 3·7	6 6·3
Birmingham ... ..	31 5·9	5 8·0
Sheffield ... ..	27 8·9	6 9·1
Leeds ... ..	34 0·6	7 2·5
Bristol ... ..	33 9·5	6 6·6
Average of six boroughs	35 0·6	6 3·2

It should be pointed out here that the rates per £ are calculated on the full assessable value, whereas the rates for certain services (principally Public Health services) are charged on a proportion only of the assessable value of certain properties. The rates required to be levied, therefore, would be somewhat higher than those shown here. This point affects the provincial boroughs mainly and London only very slightly.

The general result of a comparison of the basis of the charge on the rates is much the same as that shown by the net expenditure ; the charge on the rates in London per head is 17s. 6·3d. more than for the average of the six towns, whereas on the basis of net expenditure the excess is 17s. 0·8d. per head.

The amount falling on the rates is materially affected by the amount of relief obtained from Exchequer grants and from revenue producing undertakings.

*Exchequer grants.*—Although the cost of municipal services per head is 17s., or 36 per cent., greater in London than the average of the six towns, London receives only 8d. per head of population, i.e., about 6 per cent., more from Exchequer grants.

*Revenue-producing undertakings.*—Four out of the six great towns specially dealt with have substantial sums transferred in aid of the rates from the accounts of various revenue-producing undertakings, the amounts per head of population being as follows (transfers *from* rate accounts in respect of *deficiencies* are indicated by *italic* figures) :

	Tramways and light railways.	Water supply.	Gas supply.	Electricity supply.	Total transfers.
	s. d.	s. d.	s. d.	s. d.	s. d.
Liverpool ... ..	— 8·1	2 6·5	—	— 6·5	1 3·9
Manchester ... ..	2 2·4	1 6·0	1 10·6	— 4·5	2 11·5
Birmingham ... ..	1 4·1	2 5·7	2 5·8	—	1 4·2
Sheffield ... ..	1 2·3	—	—	—	1 2·3
Leeds ... ..	2 1·9	— 4·9	— 1·1	— 2·8	2 10·7
Bristol... ..	—	—	—	—	—
Average of six boroughs ...	1 3·6	1 3·1	9·8	2·8	1 1·1

In the case of Liverpool and Manchester separate rates are raised in aid of the water supply undertakings, and there are, therefore, no transfers from the borough or general district rate to make up deficiencies. As, however, the effect is the same from the ratepayers' point of view, the amount of these rates has been included as if they were transfers from the borough rate, so as to make the figures more nearly comparable.

The corresponding amounts per £ of assessable value are as follows :—

	Tramways and light railways.	Water supply.	Gas supply.	Electricity supply.	Total transfers.
	d.	d.	d.	d.	d.
Liverpool ... ..	1·3	4·3	—	1·0	2·5
Manchester ... ..	4·0	2·7	3·4	0·7	5·4
Birmingham ... ..	2·9	5·4	5·4	—	2·9
Sheffield ... ..	3·5	—	—	—	3·5
Leeds ... ..	5·5	1·0	0·2	0·6	7·3
Bristol... ..	—	—	—	—	—
Average for six boroughs ...	2·8	2·7	1·8	0·5	2·4

These sums go in reduction of the charge falling on rates and taxes. London has no receipts-in-aid derived from the revenue-producing services for which separate accounts are given in the local taxation returns. It is true that in certain metropolitan boroughs electricity undertakings provide transfers in aid of the rates, but these amounts are more than counterbalanced by the deficiencies charged on the rates in other boroughs.

#### *The population basis.*

The question arises as to how far population according to the census, which represents the night population, affords a correct basis of calculation for the purpose of comparison of expenditure. In the case of London, it is well-known that a considerable population residing outside the county work in the county and involve expenditure by the London local authorities on roads, sewers, police and many other local government services, but no enumeration has been made, and no estimate is available, of the day population of the county. The City Corporation has, on more than one occasion, made an enumeration to ascertain the day population of the City. According to the last enumeration (April, 1911), the total number of persons entering the City between 7 a.m. and 7 p.m. was 1,077,155. A house to house enumeration showed that the day population of the City of London (*i.e.*, the number of persons residing, engaged or employed in the City during working hours) was 364,061, as against a night population of 19,657. This shows an influx of 344,404, but doubtless a large proportion of these are resident within the County of London, and cannot therefore be added to the night population of the County for the purpose of arriving at the day population of the County.

The influx into the County of London during the day is mainly from areas within the Metropolitan Police district. The relative populations of the two areas in 1901 and 1911 were as follows :—

	1901.	1911.
Population of the County of London, according to the census ..	4,536,267	4,521,685
Population of Greater London (that is, the area within the limits of the Metropolitan and City Police districts) .. .. .	6,581,402	7,251,358
Population in extra-London .. .. .	2,045,135	2,729,673

The population of extra-London was thus equivalent to 45 per cent. of the population of the County in 1901, and 60 per cent. in 1911.

Though a large proportion of the extra-London population is no doubt dependent upon London, only a comparatively small proportion actually work in London. Details for 1911 are not yet available, but analysing the total population of extra-London, 1901, it is clear that the following visit London only occasionally :—

Children under 14 .. .. .	647,000
Persons over 65 .. .. .	78,000
Persons in institutions .. .. .	45,000
Persons employed in factories and workshops .. .. .	125,000
Married women .. .. .	365,000
Domestic servants .. .. .	88,000
Engaged in agriculture .. .. .	19,000
Retired from business, without specified occupation, etc. ..	109,000

These amounted in 1901 to a total of 1,476,000, leaving a balance of 569,000. If figures were available for shop-keepers and shop assistants, local government officials and workmen, teachers, doctors, clergymen, railway employees, persons engaged in the building trade and others whose places of employment are in extra-London and who only occasionally visit London, the balance of the possible



population which is likely to come into the County of London from extra-London (*i.e.*, that part of the Metropolitan Police District outside the County of London) more or less regularly or frequently would be still further reduced. It is, however, clear that no satisfactory conclusion can be obtained from this source.

Turning to the question of the traffic entering the County, it is probable that, of the residents outside the County who come into London, the majority (in 1908-9, if not at the present time) entered the County by railway. In October, 1907, the total number of railway passengers from stations between 4 and 30 miles from Charing Cross (and from Southend) was 9,907,093. (2nd Annual Report of the London Traffic Branch of the Board of Trade, Cd. 4988, pp. 131-2.) This gives an average of about 360,000 for each week-day. If passengers from stations in the County be excluded, the average number of passengers arriving from stations outside the County may be put at 280,000. This figure would include a certain number of passengers making two journeys in the 24 hours and London residents returning to the County if they took tickets at stations outside the County.

Adding the passengers by tram, omnibus and other vehicles and persons on foot, and allowing for London residents included in the traffic returns and for passengers making more than one inward journey a day, the total number of residents outside the County who came into London in the year to which the return relates (1908-9) could hardly have exceeded an average of 500,000 a day.

It is more difficult to estimate the day population of the County of London (*i.e.*, those residing, engaged or employed in London during working hours). Failing a house to house enumeration, it is necessary to take the proportion of passengers by train, tram and omnibus and others who arrive before 11 o'clock as approximately representing the number of non-Londoners employed in London, and to allow for the number of London residents employed outside the County.

Taking the night population of London in 1908 as 4,550,000, it is necessary to deduct from this the number of persons who were resident in London but employed outside (*e.g.*, at the Victoria, Albert and Tilbury Docks and on building works). From the traffic figures available these are estimated at about 50,000, leaving 4,500,000 as the number resident and employed in London. With regard to the number of persons who work in London, but reside outside, from figures presented to the Royal Commission on London Traffic by the Board of Trade, it is estimated that of the 280,000 persons entering London by train about 210,000 arrived between 3 and 11 a.m. Making allowance for the number of passengers by tram, omnibus, etc., and persons on foot, the total number of persons entering London daily before 11 a.m. could not in 1908-9 very well have exceeded 350,000. The day population would thus be estimated at 4,850,000, showing a net addition of 300,000 to the night population.

The people who are not resident in London, but who come into London during the day, do not, of course, cause additional expenditure under all heads. Thus, they do not affect the expenditure on elementary education, lunatic asylums or fever hospitals. Those, however, who work in London offices, warehouses, factories, etc., undoubtedly necessitate additional expenditure on such services as highways, sewerage, fire brigade, police, refuse removal, etc., while occasional visitors to London for shopping, sight-seeing, theatres, etc., increase the cost of the same services, though in a less degree.

Apart, however, from the daily influx of population from outside the county, the cost of municipal administration in London is affected to a large extent by the movement of population inside the county itself. Each of the Metropolitan Boroughs of London constitutes an area which in size and population could well be classed with one or other of the great towns, and the requirements of each area are governed more or less by the maximum population at some portion of the day. The consequence is that in such boroughs as Lewisham, Hampstead, and Wandsworth services are provided for inhabitants who at other portions of the day require similar services in the City, Westminster and Holborn. This movement of population within the town itself, involving a duplication of services, is probably greater proportionately in London than in any provincial area.

The conditions applying to London apply to the great towns in varying degrees. Provincial county boroughs, as a rule, are also surrounded by areas having a considerable population, while in several cases, two or three county boroughs adjoin one another. To what extent the neighbouring population either work in the borough or otherwise utilise the services provided, cannot be stated without a detailed examination of the circumstances of each. In the case of Birmingham the recent extension of the borough gives some indication of the close connection between the borough and some of the neighbouring areas, as they stood in 1908.

The extension of Birmingham took effect in 1911, the extent of this alteration of area being shown by the following figures:—

	Before extension.	After extension.	Increase.	
			Amount.	Per cent.
Area (acres) ... ..	13,478	43,601	30,123	223
Population ... ..	525,833	840,202	314,369	60

It will be seen that this extension has had the effect of increasing the population of Birmingham 60 per cent. beyond the population of the area as it existed in 1908.

The following extracts from the representation of the Birmingham Corporation to the Local Government Board in support of its application for this extension, shows what was the position with regard to the neighbouring districts at that time :—

“The present boundaries of the City do not enclose its real area, for the City has overflowed its boundaries on all sides, and continuous lines of streets run far into all the districts concerned, there being no break in the continuity of buildings to indicate the line of the City boundaries.

The constant extension of the business centre, together with the improvements of late years in tramway systems and other means of locomotion, and the tendency of all classes of the community to leave the congested portions of the town and live in fresher air on its borders have greatly extended the real size of the City. The growth of the population of the districts concerned has been phenomenal. . . . These districts are almost entirely residential, and in so far as they are not so, the trades carried on are those of Birmingham. The people in reality are Birmingham people, though they sleep beyond the municipal boundary. More than half the householders, and considerably more than half of the male workers other than householders work within the present City boundaries. Large numbers of children and students from these districts attend the elementary and higher grade schools of the City.

With respect to the whole area, Birmingham occupies an unique position. It is the centre of the commercial, social and municipal life. The tramway systems radiate from the centre of the City. The inhabitants of the surrounding districts use the Art Galleries, Museums, Libraries, Town Hall, Parks and Baths established by the Corporation of Birmingham, and the Birmingham philanthropic institutions, places of amusement, and railway stations. Birmingham supplies the entire district with gas and water, and the whole area, except Yardley and small portions of King's Norton and Northfield, is drained to the works of the Birmingham, Tame and Rea District Drainage Board.”

These conditions apply in greater or less degree to the large urban population in the neighbourhood of London and the other large towns, but it is not possible to estimate accurately the effect on the cost of services rendered by the local authority.

*Causes of high cost of services in London per head of population.*

Apart from the question of day population there are peculiar circumstances in London which tend to make the cost of municipal services per head of population higher than elsewhere. The chief of these are as follows :—

- (a) The cost of land and building is higher—consequently rents or loan charges are higher.
- (b) Prices of necessities are higher.
- (c) Salaries and wages rule higher.
- (d) The position of London as the capital of the Empire.

The Board of Trade report on Working Class Rents, etc., issued in 1908 (Cd. 3864) throws considerable light on the position of London, compared with provincial towns in regard to these matters. Thus, the following table shows the ratio of working class rents and prices in the six largest provincial towns to those in London, rents and prices being taken in the proportion of 1 and 4 respectively in arriving at the figures in the last column :

	Rent.	Prices.	Rent and prices combined.
London ... ..	100	100	100
Liverpool (and Bootle) ...	65	91	86
Manchester (and Salford) ...	62	92	86
Birmingham ... ..	59	91	85
Sheffield ... ..	55	93	85
Leeds ... ..	56	93	86
Bristol ... ..	53	95	87

It will be seen that the cost of living in these towns ranges from 13 to 15 per cent. lower than in London, and while these figures relate to the working classes only, there can be no doubt that if figures for other classes of employees were available they would show a similar difference between

London and the provinces. This is borne out by the figures of assessable value per head of population, which are as follows :—

	Assessable value per head.	
	Amount.	Percentage to London.
	£	
London ... ..	9.8	100
Liverpool ... ..	6.4	65
Manchester ... ..	6.6	67
Birmingham ... ..	5.6	57
Sheffield ... ..	4.1	42
Leeds ... ..	4.7	48
Bristol ... ..	5.2	53

These figures bear a remarkable resemblance to those of working-class rents, given above, and would seem to indicate that the higher standard of rents in London is fairly constant throughout the community.

These conditions must necessarily react on the standard of remuneration of municipal employees, as well as of other workers. Figures as to the average earnings of certain classes of workmen engaged in "public utility" services are given in the Board of Trade report on earnings and hours of labour, issued in 1906 (Cd. 5196). The following table shows the average earnings for a selected week in 1906 of men engaged in the services specified and working full time :—

	Road, sanitary, etc. services.	Gas supply.	Electricity supply.	Water supply.	Tramway and omnibus services.
	s. d.	s. d.	s. d.	s. d.	s. d.
London ... ..	30 11	—	34 11	—	—
London (including outlying districts) ...	30 9	37 0	—	31 1	35 1
Yorkshire (excluding Cleveland), Lancashire and Cheshire (including Liverpool, Man- chester, Sheffield and Leeds)	27 2	32 1	31 1	28 2	30 4
North and West Midland counties (including Bristol)	27 2	32 1	30 4	27 5	29 2

Figures are not available for individual provincial towns. The figures in the first two columns are averages for towns having a population of over 100,000, and therefore give a better comparison for present purposes than those in the other columns, which are general averages.

Converted into percentages of the London rates of wages, so as to be comparable with the figures given in the previous tables, these figures work out as follows :—

	Road, sanitary, etc., services.	Gas supply.	Electricity supply.	Water supply.	Tramway and omnibus services.
London ... ..	100	100	100	100	100
Yorkshire (excluding Cleveland), Lancashire, and Cheshire	88	87	89	91	86
North and West Midland counties ... ..	88	87	87	88	83

It will be seen that in all the above cases, wages in the provincial towns are substantially lower than in London, and there can be little doubt that the same rule applies to the wages of municipal employees not included in the above categories.

The higher standard of wages prevailing in London not only affects municipal expenditure by increasing maintenance charges, but also by increasing the loan charges in respect of capital works. In London Statistics, Volume 20, p. 68, an analysis is given of the cost of works of construction carried out by the late Works Department, and shows that in paving works wages represented 26 per cent. of the total cost, in engineering work 43 per cent., in building work 44 per cent., in painting work 76 per cent., and in all works 42 per cent. A higher standard of wages would, therefore, have an important effect upon capital expenditure and loan charges. The following table shows the relative rates of wages per hour recognised at 1st January, 1912, for the principal classes of building trade operatives in



the six largest provincial towns, taking London as the standard. (See Board of Trade Return of Standard Time Rates of Wages, 1st January, 1912. Cd. 6054) :—

	London.	Liverpool.	Manchester.	Birmingham.	Sheffield.	Leeds.	Bristol.
Bricklayers... ..	100	95	95	90	90	90	86
Masons ... ..	100	95	90	95	90	90	86
Carpenters and joiners	100	95	90	90	86	86	86
Plumbers ... ..	100	89	86	86	82	82	82
Plasterers ... ..	100	86	91	91	82	86	82
Painters ... ..	100 <sup>(a)</sup>	100	103	97	86	91	97
Labourers—							
Bricklayers' ... ..	100	79	86	93	86	93	86
Masons' ... ..	100	71	79	93	86	93	86
Plasterers' ... ..	100	86	100	93	86	100	86

(a) The London rate has been taken at 8½d. per hour, the recognised rates being quoted as 8½d. and 9d.<sup>[1]</sup>

It will be seen that in very few cases are the wages in provincial towns as high as in London, while in many cases they are as much as 14 per cent. less, and in several cases 18 per cent. less ; in three cases the wages of labourers are more than 20 per cent. less.

To the higher cost of building must be added the higher cost of sites in London, and these together necessarily increase the cost of municipal services, so that, assuming a similar standard of service, the cost in London is of necessity higher than it is in provincial towns, and this is especially apparent in the case of Education.

#### *Other considerations affecting comparative cost.*

Apart from industrial and other conditions which increase the cost of carrying out a similar standard of service, geographical conditions may have an important bearing not only on the cost of a service, but on the number of services carried out by a local authority. For instance, the question of sewage disposal presents a more serious problem to an inland town than it does to a town on the sea coast. A comparison of the expenditure under this head will show that inland towns compare unfavourably with, say, Liverpool and Bristol.

Similarly, London from its geographical position is put to considerable expense in the maintenance of communication by bridges and tunnels across the River Thames. The cost of this service, including loan charges, works out to approximately 1s. 6d. per head of population. This is a charge which is almost special to London, and is certainly not common to other large towns.

The fact of London being the centre of government and the capital of the Empire without doubt has some influence in increasing the cost of municipal services. Notably is this the case in the cost of administration of the police. Moreover, expenditure on improvements and certain other public services may at times not be altogether governed by the requirements of strict utility, but in a measure the desire to make the objects of such expenditure worthy of the capital of the Empire may be said to have an influence in increasing the cost beyond what mere utility demands. On the other hand London benefits to some extent, as compared with other towns, by its position as the capital in the expenditure of the State upon such matters as the National Museums and Art Galleries and the Royal Parks.

#### *The relation of the cost of administration to the size of the town.*

The Committee in ordering the return desired that reference should be made generally to what may be termed the "economic unit" of administration as applied to the population of the area administered for purposes of local government, with special reference to the article on "Population and Costs in Relation to City Management" in the Journal of the Royal Statistical Society for December, 1910.

The writer of this article, in an attempt to discover whether any direct relationship exists between population and the cost of city management, arrives at the conclusion that :

"A comparison of the averages for the four groups of towns" (i.e., county boroughs, large urban districts, non-county boroughs, small urban districts in England and Wales) "indicates, as a matter of fact, with some exceptions, a slight general increase in the cost of any given service per head of population as the sizes of the towns increase ;"

the writer further observes that :

"In the case of several services, such, for instance, as salaries and superannuation, street maintenance, public lighting and sewerage, there appears to be little or no direct relation between *per capita* cost and population."

As a result of a diagrammatic analysis of the figures for the group of county boroughs, the writer observes a tendency for the cost of nearly all the services to reach a minimum in the group of towns whose population is in the neighbourhood of 90,000. He states :

"While this tendency is too regular throughout the whole set of curves to be fortuitous, it is not easy at once to point to an explanation."

The writer of the article concludes that the governing factor for municipal expenditure is rateable value, which is also a measure of rent, and has pursued his enquiries with a view to ascertaining if the influence of rent could be discovered in other directions. He has compared population in relation to area and rateable value, and states :

“ From such a comparison it may be seen that while up to a point in the neighbourhood of 90,000 both rent and area decrease together, beyond this point, while area per head still falls and tends ultimately to become constant (*i.e.*, when the land is packed as full as it will hold), the rateable value (*i.e.*, rent) per head rises.

“ The meaning of this is probably as follows :—In the smaller towns the ‘ site value ’ per acre remains approximately constant, and the rent is spread over a greater number of persons as this population increases. At the point, however, at which the centre parts of the town become loaded to their *maximum* capacity, probably the point at which transit facilities become a necessity rather than a convenience, the site value commences to increase rapidly, giving rise to a corresponding increase in rateable value and rent, which would appear to be reflected in the cost of all activities wherein these two factors are involved.”

The article also refers to the cost of gas and electricity, and diagrams are added which the writer adds :

“ are of some interest as, in contrast with the preceding figures, they do show on the whole a well-marked tendency for the cost to decrease as the population of the administrative area increases.”

This return does not attempt to make any comparison of the cost of these commodities in the towns included, but it seems obvious that the manufacture on a large scale of commodities, such as gas or electricity, for densely populated areas must result in some considerable advantage to the consumer from the point of view of cost. Not only is the cost of production cheaper through being done on a large scale, but the cost of distribution is lower in a densely populated area.

There, is, however, an essential difference between the production and distribution of a commodity such as gas or electricity, and the administration of ordinary municipal services. While no doubt the same advantages are to some extent operative, in the latter case they are more than counterbalanced by other considerations which tend to increase the cost, such as, in the case of education, the higher cost of land and the higher scale of teachers’ salaries in the larger town. Again, in the case of police it appears, from the paper referred to, that the amount of crime increases with the size of the town, and this necessitates a larger proportion of police, while a higher standard of wages in the larger town also tends to increase the cost. In the case of highways, the amount of traffic, and therefore the cost, depends to some extent upon the character of the town, *e.g.*, industrial, commercial or residential ; but, other things being equal, the larger the town the greater will be the amount of wheeled traffic, since people travel more in a large town and goods have to be conveyed greater distances. The greater density of traffic probably more than counterbalances any advantage derived from a larger unit of administration.

While it is possibly true that there is for each service a unit of maximum economy of administration, the factors determining each such unit are so diverse that it is not possible to arrive at a single unit covering the whole sphere of local government administration.

The general conclusions of the writer of the article in question, however, appear to be borne out by the tables accompanying this return. It will be seen that the cost of administration per head of population shows an upward tendency as the size of the town increases, and dividing the towns given into two groups it will be seen that the cost per head in towns of a population of 250,000 or over considerably exceeds that in towns with a population under 250,000 ; that is to say, in the former case the cost is generally over 40s. per head, and in the latter case under 40s. per head.

There are, of course, exceptional cases in each group. For instance, Sheffield, Kingston-upon-Hull and Newcastle each show a figure less than 40s., but in the case of Sheffield and Hull the high rates in the £ (9s. 7d. and 8s. 6½d. respectively in 1910–11) have possibly a restraining effect on the development of services which might otherwise be considered necessary, and in the case of Newcastle the total cost is reduced considerably by the receipts from municipal property. Similarly the following towns of under 250,000 population, Cardiff, Croydon, Brighton and Halifax, show a cost per head in excess of 40s. Cardiff and Croydon, however, have an assessable value in excess of the average, which in itself is an important factor in increasing cost of administration, and Halifax is burdened with exceptionally high loan charges, being only exceeded in this respect by Manchester and Leeds. Brighton, like all seaside resorts, provides municipal services for a population much larger than its census population.

While it would appear from the information available that municipal government tends generally to be more costly in proportion to population as the size of large towns increases, it must not be assumed from this that the division of large urban communities for the purpose of administration of services of common interest, such as education, police, fire brigade and drainage, would result in lower cost. The contrary would probably be the result. The general conclusion arrived at in the article referred to above can obviously apply only to entirely separate communities ; it would not necessarily be true of a

number of contiguous districts separately administered but really forming part of one community ; the aggregate cost of administering a number of areas thus situated would probably be greater than the cost of a single administration for the whole community, seeing that, while the higher rents and prices ruling in large communities would increase the cost, the economic advantages of administration on a large scale would be absent. In other words, the high cost, per head of population, of governing a very large town is due essentially in great measure to the size of the community.

H. E. HAWARD,  
*Comptrolter.*

J. C. SPENSLEY,  
*Assistant Statistical Officer.*

17th June, 1912.

*Revised*, 8th November, 1912.



## Part I.—Towns above

TABLE I.—Showing the net cost of the various municipal services carried out in London, compared with a population

Authority.	Education (including Loan Charges).		Police.	Adminis- tration of Justice.	Sewerage and Sewage Disposal.	Highways (Main- tenance).	Public Lighting.	Lunatics and Lunatic Asylums.	Public Libraries and Museums.	(Miscellaneous).
	Elementary. 2	Higher. 3								
1. Administrative County of London :—	£	£	£	£	£	£	£	£	£	£
London County Council	4,303,114	968,269	—	71,918	247,103	22,801	(a)	69,541	3,394	—
City Corporation ...	—	14,480	178,295	18,841	5,204	92,396	23,649	3,575	8,640	—
Metropolitan Borough Councils	—	500	—	—	132,773	1,330,295	367,959	—	96,893	—
Metropolitan Police Commissioners	—	—	1,635,854	included in previous col.	—	—	—	—	—	—
Metropolitan Asylums Board	—	—	—	—	—	—	—	—	—	441,913
Total ...	4,303,114	983,249	1,814,149	90,759	385,080	1,445,492	391,608	73,116	108,927	441,913
<i>County Boroughs.</i>										
2. Liverpool ...	545,527	86,183	(f)238,777	9,218	26,472	81,574	50,945	(e)4,238	26,898	56,938
3. Manchester ...	449,682	126,274	144,269	4,650	74,829	190,879	62,330	(e)1,284	34,247	35,259
4. Birmingham ...	360,512	57,190	105,993	6,811	118,209	87,313	27,188	56	28,959	23,668
5. Sheffield ...	264,739	62,486	61,335	3,203	37,318	88,874	25,745	—	11,506	19,582
6. Leeds ...	303,891	100,741	71,373	5,891	33,645	72,777	45,137	400	11,994	20,143
7. Bristol ...	206,254	25,609	64,934	6,315	8,759	103,287	36,191	—	13,755	10,606
8. Bradford ...	212,910	60,424	45,853	2,905	27,520	68,767	26,331	—	9,627	7,967
9. West Ham ...	285,189	29,386	54,754	1,680	13,058	38,062	15,678	4,113	4,301	21,803
10. Kingston-upon-Hull ...	171,426	26,051	47,088	2,923	5,988	36,154	15,623	3,399	5,631	7,370
11. Newcastle-upon-Tyne ...	161,213	16,820	47,747	2,251	5,654	59,116	28,227	2,732	10,725	13,867
12. Nottingham ...	154,533	33,718	38,472	2,917	18,703	48,631	14,743	2,788	11,615	7,097
13. Salford ...	137,316	29,398	42,738	2,108	15,282	48,062	19,571	97	7,855	15,810
14. Leicester ...	144,026	22,135	28,187	1,088	19,298	32,366	17,284	—	5,263	5,777
15. Portsmouth ...	118,831	25,658	30,381	3,210	11,650	35,620	13,565	36	3,403	4,356
16. Bolton ...	104,444	24,705	20,220	1,570	10,619	25,353	13,009	—	6,500	4,420
17. Cardiff ...	125,849	27,272	28,120	7,906	2,427	28,553	18,462	11,191	6,290	5,274
18. Croydon ...	99,936	10,465	46,938	667	16,992	43,402	15,672	2,420	3,490	8,565
19. Sunderland ...	94,221	16,901	19,420	1,688	8,531	21,677	9,887	583	3,534	4,361
20. Oldham ...	83,821	12,906	15,921	752	3,535	25,635	5,730	25	3,947	3,751
21. Blackburn ...	71,587	12,940	15,895	1,178	6,956	16,017	9,965	24	1,570	5,010
22. Brighton ...	75,099	22,119	23,980	1,414	2,168	27,773	14,018	3,211	5,733	6,162
23. Birkenhead ...	89,454	10,731	23,308	1,805	4,934	17,579	8,044	—	2,213	4,171
24. Derby ...	77,032	17,606	14,383	865	2,659	25,240	10,171	1,030	2,501	3,152
25. Norwich ...	78,107	11,784	13,764	934	8,280	28,244	7,317	651	3,105	5,259
26. Preston ...	56,068	6,889	14,455	1,020	2,580	16,109	9,077	114	4,967	2,411
27. Southampton ...	74,471	9,787	17,155	2,086	9,450	18,151	8,253	1,750	1,689	5,072
28. Gateshead ...	73,080	8,040	13,887	8	1,072	13,034	7,148	3,074	1,200	1,253
29. Plymouth ...	66,214	8,435	16,661	1,206	4,281	17,130	6,463	—	3,156	3,566
30. Swansea ...	76,238	17,269	14,995	1,210	4,826	14,647	8,192	2,748	2,052	1,348
31. South Shields ...	69,754	7,309	13,212	510	1,448	11,528	10,178	2,036	1,405	1,965
32. Stockport ...	50,724	10,656	10,596	181	7,178	15,305	8,558	24	1,934	2,537
33. Huddersfield ...	58,804	6,714	12,879	86	4,639	27,835	8,761	—	6,548	4,252
34. Burnley ...	53,788	13,253	9,614	1,098	5,875	25,613	6,972	—	—	136
35. Halifax ...	65,255	17,260	9,365	173	1,861	30,272	12,904	69	2,293	2,642
36. Middlesbrough ...	68,233	5,375	13,477	2,782	2,454	14,535	5,358	178	1,758	3,876
37. Coventry ...	48,454	6,591	11,938	295	5,669	17,981	4,420	409	1,430	2,553

(a) Lighting of embankments included under "Highways." Lighting of bridges and tunnels under "Miscellaneous."

(b) Excluding cost of City Bridges and revenues from the Bridge House Estates.

(c) Including £15,000 portion of proceeds of sale of old City Hall.

(d) Excluding contribution to the Birmingham, Tame and Rea District Drainage Board (£52,357), included under "Miscellaneous."

(e) Excluding contributions to the Lancashire Asylums Board, included under "Miscellaneous." (Liverpool, £34,538; Manchester, £19,566.)

(f) Before deducting £42,361 received from the Mersey Docks and Harbour Board (included under "Miscellaneous").

## 100,000 population.

with the cost of corresponding services carried out by the County Boroughs in England and Wales exceeding 100,000.

Salaries, Super-annuation and Establishment Charges. 12	Burial Acts including Loan Charges. 13	Harbours & Port Sanitary Authorities (including Loan Charges). 14	Loan Charges for all Services other than Education, Burial Acts, & Harbours 15	Miscellaneous. 16	Markets. 17	Total Net Cost. 18	Net amount transferred to or from revenue producing undertakings. 19	Exchequer Grants. 20	Balance falling on Rates. 21	Authority. 22
£	£	£	£	£	£	£	£	£	£	
281,890	—	—	1,881,608	290,923	—	8,140,561	—	1,775,237	6,365,324	1. Administrative County of London— London County Council.
98,047	—319	9,299	293,037	—165,509	—121,500	458,135	—	836	457,299	City Corporation.
529,339	8,278	—	669,255	533,376	—713	3,667,955	15,889	36,352	3,647,492	Metropolitan Borough Councils.
—	—	—	—	—	—	1,635,854	—	755,843	880,011	Metropolitan Police Commissioners.
—	—	—	170,457	3,675	—	616,045	—	—	616,045	Metropolitan Asylums Board.
909,276	7,959	9,299	3,014,357	662,465	—122,213	14,518,550	15,889	2,568,268	11,966,171	Total.
80,471	9,387	3,644	490,285	—23,630	—18,406	1,668,521	44,858	390,383	1,233,280	County Boroughs.
45,634	627	—	600,617	66,311	—24,123	1,812,769	142,000	340,609	1,330,160	2. Liverpool.
57,434	1,174	—	297,363	76,665	—21,398	1,127,137	35,313	266,901	824,923	3. Manchester.
27,325	3,157	—	231,138	42,103	—22,291	856,220	26,356	215,582	614,282	4. Birmingham.
37,446	—	—	332,310	58,348	—19,935	1,074,161	63,894	258,822	751,445	5. Sheffield.
46,082	53	115,862	112,091	17,778	—1,805	765,771	—	170,291	595,480	6. Leeds.
23,660	3,491	—	172,165	27,938	—10,214	679,344	1,234	136,719	543,859	7. Bristol.
19,695	—16	—	104,849	56,125	—	648,677	4,670	204,511	448,836	8. Bradford.
26,302	1,545	—147	106,041	17,467	—3,492	469,374	26,000	130,846	312,528	9. West Ham.
34,708	—	6,036	127,672	—9,312	—9,126	498,380	—	117,030	381,350	10. Kingston-upon-Hull.
29,524	86	—	146,824	27,347	—7,077	529,921	60,688	117,815	351,418	11. Newcastle-upon-Tyne.
24,846	2,017	—	93,525	29,692	—2,168	466,149	43,795	109,648	312,706	12. Nottingham.
16,791	177	—	110,237	30,102	—8,844	423,887	34,065	106,868	282,954	13. Salford.
19,306	1,579	1,476	85,456	—6,308	—346	347,873	2,000	90,690	255,183	14. Leicester.
15,846	6,037	—	98,249	15,388	—7,748	338,612	30,097	83,232	225,283	15. Portsmouth.
15,215	1,401	1,685	115,711	—999(c)	—4,127	390,230	3,065	97,631	295,664	16. Bolton.
19,756	—108	—	88,897	3,359	—	360,451	—	67,455	292,996	17. Cardiff.
13,810	—	199	60,348	23,529	—76	278,613	1,126	82,702	197,037	18. Croydon.
7,143	3	—	50,383	19,363	—6,625	226,290	15,093	65,445	145,752	19. Sunderland.
7,923	—333	—	49,752	27,150	—6,110	219,529	—	57,165	162,364	20. Oldham.
12,021	114	—	73,103	25,091	—1,276	290,730	2,000	59,395	229,335	21. Blackburn.
13,890	1,250	—	59,603	8,894	—1,671	244,205	10,121	58,756	175,328	22. Brighton.
11,387	233	—	38,573	9,004	—4,517	209,319	—	59,404	149,915	23. Birkenhead.
11,235	216	—	36,769	9,868	—2,671	212,862	1,200	60,991	150,671	24. Derby.
7,616	—	40,199	35,521	21,612	—3,545	215,093	—	51,047	164,046	25. Norwich.
11,392	—	1,791	38,680	—2,955	—618	196,154	—	48,375	147,779	26. Preston.
8,288	3,351	—	15,871	—503	—	148,787	—	53,665	95,122	27. Southampton.
10,062	—	—	75,821	776	—3,835	209,936	6,975	50,197	152,764	28. Gateshead.
8,106	107	—	45,789	—6,816	—4,250	186,461	26,381	61,643	151,199	29. Plymouth.
6,709	2,550	340	22,575	6,570	—139	156,930	—	50,455	106,475	30. Swansea.
10,114	—	—	39,811	19,012	—847	175,783	18,450	46,103	111,230	31. South Shields.
9,346	572	—	44,854	19,180	—4,470	200,000	10,317	45,310	165,007	32. Stockport.
6,742	—	—	36,803	7,379	—3,125	164,148	21,772	43,639	98,737	33. Huddersfield.
8,626	304	—	74,868	607	—5,868	220,631	5,433	49,324	176,740	34. Burnley.
9,665	1,617	—	28,344	10,537	—563	167,626	4,347	43,833	128,140	35. Halifax.
11,151	—	—	27,429	7,186	—1,664	143,252	7,250	38,143	97,859	36. Middlesbrough.
										37. Coventry.

TABLE II.—Showing the net cost per head of population of the various municipal services carried out in London  
Wales with a population

Authority. }	Population. Estimated June, 1908.	Education (including Loan Charges).		Police.	Adminis- tration of Justice.	Sewerage and Sewage Disposal.	Highways (Main- tenance).	Public Lighting.	Lunatics and Lunatic Asylums.	Public Libraries and Museums.	Hospitals
		Elemen- tary.	Higher.								
	1	2	3	4	5	6	7	8	9	10	11
		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
1. Administrative County of London. London County Council. City of London Corporation Metropolitan Borough Councils Metropolitan Police Com- missioners Metropolitan Asylums Board	4,552,063	18 11-0	4 3-9	7 11-6	- 4-9	1 8-3	6 4-2	1 8-6	- 3-8	- 5-8	1 11-3
<i>County boroughs.</i>											
2. Liverpool ...	735,724	14 10-0	2 4-1	6 5-8	- 3-0	- 8-6	2 2-6	1 4-6	- 1-4	- 8-8	1 6-6
3. Manchester ...	636,365	14 1-6	3 11-6	4 6-5	- 1-8	2 4-2	6 -	1 11-5	- 0-5	1 0-9	1 1-3
4. Birmingham ...	523,983	13 9-3	2 2-3	4 0-5	- 3-1	- 8-3	3 4-0	1 0-5	- 0	1 1-3	- 10-8
5. Sheffield ...	442,802	11 11-7	2 9-9	2 9-3	- 1-7	1 8-2	4 0-2	1 1-9	-	- 6-2	- 10-6
6. Leeds ...	441,359	13 9-3	4 6-8	3 2-8	- 3-2	1 6-3	3 3-6	2 0-5	- 0-2	- 6-5	- 10-9
7. Bristol ...	352,467	11 8-6	1 5-2	3 8-2	- 4-3	- 5-9	5 10-3	2 0-6	-	- 9-4	- 7-2
8. Bradford ...	286,295	14 10-7	4 2-6	3 2-5	- 2-4	1 11-0	4 9-6	1 10-1	-	- 8-1	- 6-7
9. West Ham ...	283,506	20 1-5	2 0-8	3 10-4	- 1-4	- 11-1	2 8-2	1 1-3	- 3-5	- 3-6	1 6-5
10. Kingston-upon-Hull	268,060	12 9-5	1 11-4	3 6-1	- 2-6	- 5-4	2 8-4	1 2-0	- 3-0	- 5-0	- 6-6
11. Newcastle-upon- Tyne	261,617	12 3-8	1 3-4	3 7-8	- 2-0	- 5-1	4 6-2	2 1-9	- 2-5	- 9-8	1 0-7
12. Nottingham ...	254,738	12 1-6	2 7-8	3 0-2	- 2-8	1 5-7	3 9-9	1 1-9	- 2-6	- 10-9	- 6-7
13. Salford ...	228,729	12 0-1	2 6-8	3 8-9	- 2-2	1 4-1	4 2-5	1 8-6	- 0	- 8-2	1 4-6
14. Leicester ...	223,221	12 10-8	1 11-8	2 6-3	- 1-2	1 8-7	2 10-8	1 6-6	-	- 5-6	- 6-2
15. Portsmouth ...	219,794	10 9-7	2 4-0	2 9-2	- 3-5	1 0-7	3 2-9	1 2-8	- 0	- 3-7	- 4-8
16. Bolton ...	177,631	11 9-1	2 9-4	2 3-3	- 2-1	1 2-3	2 10-3	1 5-6	-	- 8-8	- 6-0
17. Cardiff ...	177,617	14 2-0	3 0-8	3 2-0	- 10-6	- 3-3	3 2-6	2 0-9	1 3-1	- 8-5	- 7-2
18. Croydon ...	159,839	12 6-1	1 3-7	5 10-5	- 1-1	2 1-5	5 5-2	1 11-5	- 3-6	- 5-2	1 0-9
19. Sunderland ...	149,874	12 6-8	2 3-1	2 7-1	- 2-7	1 1-7	2 10-7	1 3-8	- 9	- 5-7	- 7-0
20. Oldham ...	144,863	11 6-9	1 9-4	2 2-4	- 1-3	- 5-9	3 6-5	- 9-5	- 0	- 6-5	- 6-2
21. Blackburn ...	132,091	10 10-1	1 11-5	2 4-9	- 2-2	1 0-7	2 5-1	1 6-1	- 0	- 2-9	- 9-1
22. Brighton ...	129,262	11 7-5	3 5-1	3 8-6	- 2-6	- 4-0	4 3-6	2 2-0	- 6-0	- 10-6	- 11-5
23. Birkenhead ...	125,540	14 3-0	1 8-6	3 8-6	- 3-4	- 9-4	2 9-6	1 3-4	-	- 4-2	- 8-0
24. Derby ...	121,228	12 8-6	2 10-9	2 4-5	- 1-7	- 5-3	4 2-0	1 8-1	- 2-0	- 5-0	- 6-2
25. Norwich ...	119,554	13 0-8	1 11-7	2 3-7	- 1-9	1 4-6	4 8-7	1 2-7	- 1-3	- 6-3	- 10-6
26. Preston ...	116,068	9 8-0	1 2-3	2 5-9	- 2-1	- 5-3	2 9-3	1 6-8	- 2	- 10-3	- 5-0
27. Southampton ...	115,314	12 11-0	1 8-4	2 11-7	- 4-3	1 7-7	3 1-8	1 5-2	- 3-7	- 3-5	- 10-6
28. Gateshead ...	115,127	12 8-1	1 4-7	2 4-9	- 0	- 2-2	2 3-2	1 2-9	- 6-4	- 2-5	- 2-6
29. Plymouth ...	110,924	11 11-2	1 6-3	3 0-0	- 2-6	- 9-3	3 1-1	1 2-0	-	- 6-8	- 7-7
30. Swansea ...	109,269	13 11-4	3 1-9	2 8-9	- 2-6	- 10-6	2 8-2	1 6-0	- 6-0	- 4-5	- 3-0
31. South Shields ...	106,647	13 1-0	1 4-5	2 5-7	- 1-1	- 3-2	2 2-0	1 10-9	- 4-6	- 3-2	- 4-4
32. Stockport ...	104,490	9 8-4	2 0-5	2 0-3	- 4	1 4-5	2 11-2	1 7-7	- 0	- 4-4	- 5-8
33. Huddersfield ...	104,478	11 3-0	1 3-4	2 5-6	- 2	- 10-7	5 4-0	1 8-1	-	1 3-0	- 9-8
34. Burnley ...	103,933	10 4-2	2 6-6	1 10-2	- 2-5	1 1-6	4 11-1	1 4-1	-	-	- 3
35. Halifax ...	102,403	12 8-9	3 4-4	1 9-9	- 4	- 4-4	5 11-0	2 6-2	- 2	- 5-4	- 6-2
36. Middlesbrough ...	101,240	13 5-4	1 0-7	2 7-9	- 6-6	- 5-8	2 10-4	1 0-7	- 4	- 4-1	- 9-2
37. Coventry ...	95,802	10 1-5	1 4-5	2 5-9	- 7	1 2-2	3 9-1	- 11-1	- 1-0	- 3-5	- 6-4



compared with the cost per head of corresponding services carried out by the County Boroughs in England and exceeding 100,000.

Salaries, Superannuation and Establishment Charges. 12	Burial Acts, including Loan Charges. 13	Harbour and Port Sanitary Authorities (including Loan Charges). 14	Loan Charges for all services other than Education, Burial Acts, and Harbours. 15	Miscellaneous. 16	Markets. 17	Total Net Cost. 18	Net amount transferred to or from Revenue-producing Undertakings. 19	Exchequer Grants. 20	Balance falling on Rates. 21	Authority. 22
s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
3 11-9	- 4	- 5	13 2-9	2 10-8	- 6-4	63 9-5	- 8	11 3-4	52 6-9	1. Administrative County of London. London County Council. City of London Corporation. Metropolitan Borough Councils. Metropolitan Police Commissioners. Metropolitan Asylums Board.
										<i>County boroughs.</i>
2 2-2	- 3-1	- 1-2	13 4-0	- 7-7	- 6-0	45 4-3	1 2-6	10 7-4	33 6-3	2. Liverpool.
1 5-2	- 2	—	18 10-7	2 1-0	- 9-1	56 11-9	4 5-5	10 8-7	41 9-7	3. Manchester.
2 2-3	- 5	—	11 4-1	2 11-1	- 9-8	43 0-3	1 4-2	10 2-2	31 5-9	4. Birmingham.
1 2-8	- 1-7	—	10 5-2	1 10-8	1 0-1	38 8-1	1 2-3	9 8-9	27 8-9	5. Sheffield.
1 8-3	—	—	15 0-7	2 7-7	- 10-8	48 8-0	2 10-7	11 8-7	34 0-6	6. Leeds.
2 7-4	- 0	6 7-0	6 4-3	1 0-2	- 1-2	43 5-4	—	9 7-9	33 9-5	7. Bristol.
1 7-9	- 2-9	—	12 0-4	1 11-4	- 8-6	47 5-7	- 9	9 6-6	38 0-0	8. Bradford.
1 4-7	- 0	—	7 4-8	3 11-5	—	45 9-3	- 3-9	14 5-2	31 8-0	9. West Ham.
1 11-6	- 1-4	- 1	7 10-9	1 3-8	- 3-1	35 0-5	1 11-3	9 9-1	23 4-1	10. Kingston-upon-Hull
2 8-0	—	- 5-5	9 9-2	- 8-5	- 8-3	38 1-1	—	8 11-4	29 1-7	11. Newcastle-upon-Tyne.
2 3-9	- 0	—	11 6-4	2 1-8	- 6-7	41 7-5	4 9-2	9 3-0	27 7-3	12. Nottingham.
2 2-1	- 2-0	—	8 2-1	2 7-1	- 2-3	40 9-0	3 9-9	9 7-0	27 4-1	13. Salford.
1 6-2	- 2	—	9 10-4	2 8-3	- 9-5	37 11-6	3 0-6	9 6-8	25 4-2	14. Leicester.
1 9-1	- 1-7	- 1-6	7 9-3	- 6-9	- 3	31 7-8	- 2-2	8 3-0	23 2-6	15. Portsmouth.
1 9-4	- 8-2	—	11 0-7	1 8-8	- 10-5	38 1-5	3 4-7	9 4-3	25 4-5	16. Bolton.
1 8-6	- 1-9	- 2-2	13 0-4	- 1-3	- 5-5	43 11-3	- 4-0	10 11-8	33 3-5	17. Cardiff.
2 5-7	- 2	—	11 1-5	- 5-1	—	45 1-4	—	8 5-4	36 8-0	18. Croydon.
1 10-1	—	- 3	8 0-6	3 1-7	—	37 2-2	- 1-8	11 0-4	26 3-6	19. Sunderland.
- 11-8	- 0	—	6 11-5	2 8-1	- 11-0	31 3-0	2 1-0	9 0-5	20 1-5	20. Oldham.
1 2-4	- 6	—	7 6-4	4 1-3	- 11-1	33 3-0	—	8 7-9	24 7-1	21. Blackburn.
1 10-3	- 2	—	11 3-7	3 10-7	- 2-3	45 0-1	- 3-7	9 2-3	35 6-1	22. Brighton.
2 2-6	- 2-4	—	9 6-0	1 5-0	- 3-2	38 11-0	1 7-3	9 4-5	27 11-2	23. Birkenhead.
1 10-5	- 5	—	6 4-3	1 5-8	- 8-9	34 6-5	—	9 9-6	24 8-9	24. Derby.
1 10-6	- 4	—	6 1-8	1 7-8	- 5-3	35 7-6	- 2-5	10 2-5	25 2-6	25. Norwich.
1 3-8	—	6 11-2	6 1-4	3 8-7	- 7-3	37 1-0	—	8 9-6	28 3-4	26. Preston.
1 11-7	—	- 3-2	6 8-6	- 6-1	- 1-3	34 0-0	—	8 4-7	25 7-5	27. Southampton.
1 5-2	- 7-0	—	2 9-1	- 1-0	—	25 9-8	—	9 3-3	16 6-0	28. Gateshead.
1 9-8	—	—	13 8-0	- 1-7	- 8-3	37 10-2	1 3-1	9 0-6	27 6-5	29. Plymouth.
1 5-8	- 2	—	8 4-6	1 2-9	- 9-3	34 1-5	4 9-8	11 3-2	27 8-1	30. Swansea.
1 3-1	- 5-8	- 7	4 2-8	1 2-8	- 3	29 5-3	—	9 5-5	19 11-8	31. South Shields.
1 11-2	—	—	7 7-5	3 7-6	- 1-9	33 7-6	3 6-4	8 9-8	21 3-4	32. Stockport.
1 9-4	- 1-3	—	8 7-1	3 8-1	- 10-3	38 3-4	1 11-7	8 8-1	31 7-0	33. Huddersfield.
1 3-6	—	—	7 1-0	1 5-0	- 7-2	31 7-0	4 2-3	8 4-7	19 0-0	34. Burnley.
1 8-2	- 7	—	14 7-4	- 1-4	1 1-7	43 1-0	1 0-7	9 7-5	34 6-2	35. Halifax.
1 11-2	- 3-8	—	5 7-3	2 1-0	- 1-3	33 1-2	- 10-3	8 7-9	25 3-6	36. Middlesbrough.
2 3-9	—	—	5 8-7	1 6-0	- 4-1	29 11-0	1 6-2	7 11-6	20 5-2	37. Coventry.

TABLE III.—Showing the net cost per £ of assessable value of the various municipal services carried out in  
and Wales with a popula

Authority.	Assessable Value, April, 1908.	Education (including Loan Charges).		Police.	Adminis- tration of Justice.	Sewerage and Sewage Disposal.	Highways (Mainte- nance).	Public Lighting.	Lunatics and Lunatic Asylums.	Public Libraries and Museums.	Hospitals.
		Elemen- tary. 2	Higher. 3								
	1			4	5	6	7	8	9	10	11
	£	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
1. Administrative County of London. London County Council City of London Corporation Metropolitan Borough Coun- cils Metropolitan Police Commis- sioners Metropolitan Asy- lums Board	44,718,499	1 11·1	- 5·3	- 9·7	- ·5	- 2·1	- 7·8	- 2·1	- ·4	- ·6	- 2·4
<i>County boroughs.</i>											
2. Liverpool ...	4,673,944	2 4·0	- 4·4	1 0·3	- ·5	- 1·4	- 4·2	- 2·6	- ·2	- 1·4	- 2·9
3. Manchester ...	4,221,269	2 1·5	- 7·2	- 8·2	- ·3	- 4·3	- 10·9	- 3·6	- ·1	- 1·9	- 2·0
4. Birmingham ...	2,912,219	2 5·7	- 4·7	- 8·7	- ·6	- 1·5	- 7·2	- 2·2	- ·0	- 2·4	- 2·0
5. Sheffield ...	1,816,986	2 10·9	- 8·2	- 8·1	- ·4	- 4·9	- 11·7	- 3·4	—	- 1·5	- 2·7
6. Leeds ...	2,084,167	2 11·0	- 11·6	- 8·2	- ·7	- 3·9	- 8·4	- 5·2	- ·1	- 1·3	- 2·3
7. Bristol ...	1,818,361	2 3·2	- 3·4	- 8·6	- ·8	- 1·2	1 1·6	- 4·8	—	- 1·8	- 1·3
8. Bradford ...	1,545,893	2 9·0	- 9·4	- 7·1	- ·5	- 4·3	- 10·7	- 4·1	—	- 1·5	- 1·2
9. West Ham ...	1,300,603	4 4·6	- 5·4	- 10·1	- ·3	- 2·4	- 7·0	- 2·9	- ·8	- ·8	- 4·0
10. Kingston-upon-Hull	1,159,301	2 11·5	- 5·4	- 9·7	- ·6	- 1·2	- 7·5	- 3·2	- ·7	- 1·2	- 1·6
11. Newcastle-upon- Tyne	1,597,101	2 0·2	- 2·5	- 7·2	- ·3	- ·9	- 8·9	- 4·3	- ·4	- 1·6	- 2·1
12. Nottingham ...	1,187,812	2 7·3	- 6·8	- 7·8	- ·6	- 3·8	- 9·8	- 3·0	- ·6	- 2·3	- 1·4
13. Salford ...	1,022,365	2 8·2	- 6·9	- 10·0	- ·5	- 3·6	- 11·3	- 4·6	- ·0	- 1·8	- 3·7
14. Leicester ...	1,068,182	2 8·4	- 5·0	- 6·3	- ·2	- 4·3	- 7·3	- 3·9	—	- 1·2	- 1·3
15. Portsmouth ...	1,019,584	2 4·0	- 6·0	- 7·1	- ·8	- 2·7	- 8·4	- 3·2	- ·0	- ·8	- 1·0
16. Bolton ...	799,671	2 7·4	- 7·4	- 6·1	- ·5	- 3·2	- 7·6	- 3·9	—	- 2·0	- 1·3
17. Cardiff ...	1,155,786	2 2·1	- 5·7	- 5·8	- 1·6	- ·5	- 5·9	- 3·8	- 2·3	- 1·3	- 1·1
18. Croydon ...	1,113,325	1 9·6	- 2·3	- 10·1	- ·1	- 3·7	- 9·4	- 3·4	- ·5	- ·7	- 1·8
19. Sunderland ...	710,828	2 7·8	- 5·7	- 6·6	- ·5	- 2·9	- 7·3	- 3·3	- ·2	- 1·2	- 1·4
20. Oldham ...	511,061	3 3·3	- 6·1	- 7·5	- ·3	- 1·7	1 0·0	- 2·7	- ·0	- 1·9	- 1·8
21. Blackburn ...	538,985	2 7·9	- 5·8	- 7·1	- ·5	- 3·1	- 7·1	- 4·4	- ·0	- ·7	- 2·2
22. Brighton ...	899,772	1 8·1	- 5·9	- 6·4	- ·4	- ·6	- 7·4	- 3·7	- ·9	- 1·5	- 1·6
23. Birkenhead ...	652,285	2 8·9	- 3·9	- 8·6	- ·7	- 1·8	- 6·5	- 3·0	—	- ·8	- 1·5
24. Derby ...	561,150	2 8·9	- 7·5	- 6·2	- ·4	- 1·1	- 10·8	- 4·4	- ·4	- 1·1	- 1·3
25. Norwich ...	458,440	3 4·7	- 6·1	- 7·2	- ·5	- 4·3	1 2·7	- 3·8	- ·3	- 1·6	- 2·7
26. Preston ...	445,980	2 6·2	- 3·7	- 7·8	- ·5	- 1·4	- 8·6	- 4·9	- ·1	- 2·7	- 1·3
27. Southampton ...	562,526	2 7·8	- 4·2	- 7·3	- ·9	- 4·0	- 7·7	- 3·5	- ·8	- ·7	- 2·2
28. Gateshead ...	427,801	3 5·0	- 4·5	- 7·8	- ·0	- ·6	- 7·3	- 4·0	- 1·7	- ·7	- ·7
29. Plymouth ...	560,004	2 4·4	- 3·6	- 7·1	- ·5	- 1·8	- 7·3	- 2·8	—	- 1·4	- 1·5
30. Swansea ...	476,550	3 2·4	- 8·7	- 7·6	- ·6	- 2·4	- 7·4	- 4·1	- 1·4	- 1·0	- ·7
31. South Shields ...	422,001	3 3·7	- 4·1	- 7·5	- ·3	- ·8	- 6·6	- 5·8	- 1·2	- ·8	- 1·1
32. Stockport ...	440,960	2 3·6	- 5·8	- 5·7	- ·1	- 3·9	- 8·3	- 4·7	- ·0	- 1·1	- 1·4
33. Huddersfield ...	485,291	2 5·0	- 3·3	- 6·4	- ·1	- 2·3	1 1·8	- 4·3	—	- 3·2	- 2·1
34. Burnley ...	391,499	2 8·9	- 8·1	- 5·9	- ·7	- 3·6	1 3·7	- 4·3	—	—	- ·1
35. Halifax ...	491,877	2 7·9	- 8·4	- 4·6	- ·1	- ·9	1 2·8	- 6·3	- ·0	- 1·1	- 1·3
36. Middlesbrough ...	398,618	3 5·1	- 3·2	- 8·1	- 1·7	- 1·5	- 8·8	- 3·2	- ·1	- 1·0	- 2·3
37. Coventry ...	346,365	2 9·5	- 4·5	- 8·3	- ·2	- 3·9	1 0·5	- 3·1	- ·3	- 1·0	- 1·8

London compared with the cost of corresponding services carried out by the County Boroughs in England  
tion exceeding 100,000.

Salaries, Superannua- tion and Establish- ment Charges.	Burial Acts, including Loan charges.	Harbour and Port Sanitary Authorities (including loan charges).	Loan Charges for all services other than Education, Burial Acts, and Harbours.	Miscel- laneous.	Markets.	Total Net Cost.	Net Amount transferred to or from Revenue- producing Under- takings.	Exchequer Grants.	Balance falling on Rates.	Authority
12	13	14	15	16	17	18	19	20	21	22
s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
- 4 9	- 0	- 0	1 4 2	- 3 5	- 7	6 5 9	- 1	1 1 8	5 4 2	1. Administrative County of London. London County Council City of London Corporation Metropolitan Borough Coun- cils. Metropolitan Police Commis- sioners. Metropolitan Asy- lums Board
- 4 1	- 5	- 2	2 1 2	- 1 2	- 1 0	7 1 7	- 2 3	1 8 0	5 3 4	County boroughs.
- 2 6	- 0	—	2 10 1	- 3 7	- 1 4	8 7 0	- 8 1	1 7 3	6 3 6	2. Liverpool.
- 4 7	- 1	—	2 0 5	- 6 3	- 1 7	7 8 9	- 2 9	1 10 0	5 8 0	3. Manchester.
- 3 7	- 4	—	2 6 5	- 5 6	- 2 9	9 5 1	- 3 5	2 4 5	6 9 1	4. Birmingham
- 4 3	—	—	3 2 3	- 6 7	- 2 3	10 3 7	- 7 3	2 5 9	7 2 5	5. Sheffield.
- 6 1	- 0	1 3 3	1 2 8	- 2 4	- 2	8 5 1	—	1 10 5	6 6 6	6. Leeds.
- 3 7	- 5	—	2 2 7	- 4 3	- 1 6	8 9 4	- 2	1 9 2	7 0 4	7. Bristol.
- 3 6	- 0	—	1 7 4	- 10 4	—	9 11 7	- 9	3 1 8	6 10 8	8. Bradford.
- 5 4	- 3	- 0	1 10 0	- 3 6	- 7	8 1 2	- 5 4	2 3 1	5 4 7	9. West Ham.
- 5 2	—	- 9	1 7 2	- 1 4	- 1 4	6 2 9	—	1 5 6	4 9 3	10. Kingston-upon-Hull
- 6 0	- 0	—	2 5 6	- 5 5	- 1 4	8 11 1	1 0 3	1 11 8	5 11 0	11. Newcastle-upon- Tyne.
- 5 8	- 5	—	1 10 0	- 7 0	- 5	9 1 4	- 10 2	2 1 8	6 1 4	12. Nottingham
- 3 7	- 0	—	2 0 8	- 6 8	- 2 0	7 11 2	- 7 6	2 0 0	5 3 6	13. Salford.
- 4 6	- 4	- 4	1 8 1	- 1 5	- 1	6 9 9	- 5	1 9 3	5 0 1	14. Leicester.
- 4 7	- 1 8	—	2 5 5	- 4 6	- 2 3	8 5 7	- 9 0	2 1 0	5 7 7	15. Portsmouth.
- 3 2	- 3	- 4	2 0 0	- 2	- 8	6 9 0	- 6	1 8 2	5 1 4	16. Bolton.
- 4 3	- 0	—	1 7 1	- 7	—	6 5 7	—	1 2 5	5 3 2	17. Cardiff.
- 4 7	—	- 1	1 8 4	- 8 0	- 0	7 10 1	- 4	2 3 9	5 6 6	18. Croydon.
- 3 3	- 0	—	1 11 7	- 9 1	- 3 1	8 10 3	- 7 0	2 6 8	5 8 5	19. Sunderland.
- 3 5	- 1	—	1 10 2	1 0 1	- 2 7	8 1 8	—	2 1 5	6 0 3	20. Oldham.
- 3 2	- 0	—	1 7 5	- 6 7	- 3	6 5 6	- 5	1 3 9	5 1 2	21. Blackburn
- 5 1	- 5	—	1 9 9	- 3 3	- 6	7 5 9	- 3 7	1 9 6	5 4 6	22. Brighton.
- 4 9	- 1	—	1 4 5	- 3 9	- 1 9	7 5 6	—	2 1 4	5 4 2	23. Birkenhead.
- 5 9	- 1	—	1 7 3	- 5 1	- 1 4	9 2 9	- 6	2 7 8	6 6 5	24. Derby.
- 4 1	—	1 9 6	1 7 1	- 11 6	- 1 9	9 7 7	—	2 3 4	7 4 3	25. Norwich.
- 4 9	—	- 7	1 4 5	- 1 2	- 3	6 11 7	—	1 8 6	5 3 1	26. Preston.
- 4 6	- 1 9	—	- 8 9	- 3	—	6 11 4	—	2 6 1	4 5 3	27. Southampton.
- 4 3	—	—	2 8 5	- 3	- 1 6	7 5 9	2 9	1 9 5	5 5 5	28. Gateshead.
- 4 1	- 0	—	1 11 0	- 3 4	- 2 1	7 9 9	1 1 3	2 7 0	6 4 2	29. Plymouth.
- 3 8	- 1 5	- 2	1 0 8	- 3 7	- 1	7 5 2	—	2 4 7	5 0 5	30. Swansea.
- 5 5	—	—	1 9 7	- 10 3	- 4	7 11 7	- 10 1	2 1 1	5 0 5	31. South Shields.
- 4 6	- 3	—	1 10 2	- 9 5	- 2 2	8 2 9	- 5 1	1 10 4	6 9 6	32. Stockport.
- 4 1	—	—	1 10 6	- 4 5	- 1 9	8 4 6	1 1 3	2 2 8	5 0 5	33. Huddersfield.
- 4 2	- 2	—	3 0 5	- 3	- 2 9	8 11 7	- 2 6	2 0 1	7 2 2	34. Burnley.
- 5 8	- 1 0	—	1 5 1	- 6 3	- 3	8 4 9	- 2 6	2 2 4	6 5 1	35. Halifax.
- 7 7	—	—	1 7 0	- 5 0	- 1 2	8 3 2	- 5 0	2 2 4	5 7 8	36. Middlesbrough.
										37. Coventry.

## Part 2.—Towns above

TABLE IV.—Showing, for London and the six largest county boroughs in England, the expenditure net cost of such services, and

(A)

Services. 1	London County Council.			City Corporation.			Metropolitan
	Gross expenditure. 2	Receipts. 3	Net expenditure. 4	Gross expenditure. 5	Receipts. 6	Net expenditure. 7	Gross expenditure. 8
	£	£	£	£	£	£	£
Education Services (including debt charges)							
Elementary Education (including industrial schools)	4,314,002	37,580	4,276,422	—	—	—	—
Higher education ... ..	997,580	29,311	968,269	14,531	51	14,480	500
Medical inspection ... ..	7,918	—	7,918	—	—	—	—
Provision of meals ... ..	19,722	948	18,774	—	—	—	—
Baths, washhouses, etc. ... ..	—	—	—	—	—	—	176,154
Bridges and ferries ... ..	29,443	1,165	28,278	(d)	—	(d)	—
Diseases of animals ... ..	22,280	—	22,280	89	—	89	—
Fire brigade ... ..	240,229	(e) 38,943	201,286	—	—	—	—
Highways ... ..	10,206	443	9,763	104,147	11,751	92,396	1,446,619
Hospitals ... ..	—	—	—	—	—	—	—
Housing of the working classes ... ..	72,866	168,046	—95,180	4,687	9,857	—5,170	24,737
Justice ... ..	77,852	5,934	71,918	50,230	31,389	18,841	—
Lunacy ... ..	69,541	—	69,541	4,575	1,000	3,575	—
Markets ... ..	—	—	—	132,324	253,824	—121,500	1,088
Parks and open spaces ... ..	143,500	12,871	130,629	13,403	—	13,403	39,446
Police ... ..	—	—	—	185,527	7,232	178,295	—
Public libraries, museums, etc. ... ..	3,394	—	3,394	8,640	—	8,640	115,520
Public lighting ... ..	—	—	—	23,649	—	23,649	367,959
Refuse removal ... ..	—	—	—	14,720	3,964	10,756	344,511
Sewerage and drainage ... ..	272,249	25,146	247,103	6,667	1,463	5,204	132,773
Tunnels ... ..	13,058	20	13,038	—	—	—	—
Miscellaneous ... ..	209,007	205,377	3,630	106,053	290,640	—184,587	234,295
Establishment charges (not included elsewhere)—							
Salaries, etc., and superannuation ... ..	223,728	—	223,728	81,131	10,357	70,774	427,218
Other establishment charges	58,162	—	58,162	27,273	—	27,273	102,121
Public offices and buildings ... ..	—	—	—	—	—	—	55,442
Loan charges (for all the above services except education)	2,508,601	626,993	1,881,608	319,493	26,456	293,037	669,255
Burial Acts (including loan charges) ... ..	—	—	—	5,741	6,060	—319	72,584
Harbours, piers, docks, etc. (including loan charges)	—	—	—	—	—	—	—
Port sanitation ... ..	—	—	—	10,339	1,040	9,299	—
Total net expenditure on general services	9,293,338	1,152,777	8,140,561	1,113,219	655,084	458,135	4,210,222
Revenue producing undertakings (surplus or deficiency transferred to Rate account)—							
Tramways and light railways ... ..	—	—	—	—	—	—	—
Water supply ... ..	—	—	—	—	—	—	—
Gas supply ... ..	—	—	—	—	—	—	—
Electricity supply ... ..	—	—	—	—	—	—	—
Total net expenditure ... ..	—	—	8,140,561	—	—	458,135	—
Exchequer grants—							
Grants from Board of Education ... ..	—	1,563,663	—	—	—	—	—
Industrial school grants ... ..	—	8,636	—	—	—	—	—
Inebriate reformatory grants ... ..	—	2,082	—	—	—	—	—
Fire brigade grant ... ..	—	10,000	—	—	—	—	—
Police grant (Commissioners' salaries)	—	—	—	—	—	—	—
Assigned revenues (excluding grants paid to poor law authorities)	—	(a) 189,172	—	—	836	—	—
Agricultural rates grants ... ..	—	1,634	—	—	—	—	—
	—	—	1,775,237	—	—	836	—
Net charge falling on rates ... ..	—	—	6,365,324	—	—	457,299	—
Rates actually raised ... ..	—	(b)	6,272,512	—	—	486,481	—
Balances increased (+) or decreased (—)	—	—	—92,812	—	—	+29,182	—

(a) Excluding £30,456 free balance transferred to General County account and appropriated towards the indoor pauper grant.

(b) Excluding £298,330 in respect of portion of indoor pauper grant falling on the county rate.

(c) Excluding £13,000 received by Battersea Borough Council from London County Council and £31,000 received by Holborn Borough Council for sale of town hall.

(d) The expenditure of the City Corporation on bridges is borne by the Bridge House Estates and therefore does not affect rates. The amount spent in the year 1908 was £55,765 (including loan charges, amounting to £28,769).

## 300,000 population.

on the various municipal services in the year 1908-9, the receipts in aid of such expenditure, the how such net cost was met.

## London.

Borough Councils.		Metropolitan Asylums Board. (f)			Metropolitan Police. (g)	Total net charge.	Services.
Receipts. 9	Net expenditure. 10	Gross expenditure. 11	Receipts. 12	Net expenditure. 13			
£	£	£	£	£	£	£	16
—	—	—	—	—	—	4,276,422	Education services (including debt charges)
—	500	—	—	—	—	983,249	Elementary education (including industrial schools)
—	—	—	—	—	—	17,918	Higher education.
—	—	—	—	—	—	18,774	Medical inspection.
109,292	66,862	—	—	—	—	66,862	Provision of meals.
—	—	—	—	—	—	28,278	Baths, washhouses, etc.
—	—	—	—	—	—	22,369	Bridges and ferries.
116,324	1,330,295	—	—	—	—	201,286	Diseases of animals.
—	—	454,318	12,405	441,913	—	1,432,454	Fire brigade
51,668	—26,931	—	—	—	—	441,913	Highways.
—	—	—	—	—	—	—127,281	Hospitals.
—	—	—	—	—	2,296	93,055	Housing of the working classes.
1,801	—718	—	—	—	—	73,116	Justice.
1,324	38,122	—	—	—	—	—122,213	Lunacy.
—	—	—	—	—	—	182,154	Markets.
18,627	96,893	—	—	—	1,611,345	1,789,640	Parks and open spaces.
—	367,959	—	—	—	—	108,927	Police.
—	344,511	—	—	—	—	391,608	Public libraries, museums, etc.
—	132,773	—	—	—	—	355,267	Public lighting.
(c) 178,925	55,370	3,675	—	3,675	—	385,080	Refuse removal.
—	—	—	—	—	—	13,038	Sewerage and drainage.
—	—	—	—	—	—	—121,912	Tunnels.
—	—	—	—	—	—	—	Miscellaneous.
—	427,218	—	—	—	—	721,720	Establishment charges (not included elsewhere)—
—	102,121	—	—	—	—	242,098	Salaries, etc., and superannuation.
—	55,442	—	—	—	—	—	Other establishment charges.
—	669,255	170,457	—	170,457	22,213	3,036,570	Public offices and buildings.
64,306	8,278	—	—	—	—	7,959	Loan charges (for all the above services except education)
—	—	—	—	—	—	—	Burial Acts (including loan charges).
—	—	—	—	—	—	—	Harbours, piers, docks, etc., (including loan charges).
—	—	—	—	—	—	9,299	Port sanitation.
542,267	3,667,955	628,450	12,405	616,045	1,635,854	14,518,550	Total net expenditure on general services.
—	—	—	—	—	—	—	Revenue producing undertakings (surplus or deficiency transferred to rate account)—
—	—	—	—	—	—	—	Tramways and light railways.
—	—	—	—	—	—	—	Water supply.
—	15,889	—	—	—	—	15,889	Gas supply.
—	—	—	—	—	—	—	Electricity supply.
—	3,683,844	—	—	616,045	1,635,854	14,534,439	Total net expenditure
—	—	—	—	—	—	1,563,663	Exchequer grants—
—	—	—	—	—	—	8,686	Grants from Board of Education.
—	—	—	—	—	—	2,082	Industrial school grants.
—	—	—	—	—	—	10,000	Inebriate reformatory grants.
—	—	—	—	—	—	3,711	Fire brigade grant.
36,352	—	—	—	—	748,999	975,359	Police grant (Commissioners' salaries)
—	—	—	—	—	3,133	4,767	Assigned revenues (excluding grants paid to poor law authorities).
—	—	—	—	—	—	—	Agricultural rates grant
—	36,352	—	—	—	755,843	2,568,268	
—	3,647,492	—	—	616,045	880,011	11,966,171	Net charge falling on rates.
—	3,576,376	—	—	616,045	806,951	11,758,365	Rates actually raised.
—	—71,116	—	—	—	—73,060	—207,806	Balances increased (+) or decreased (—)

(e) Including £36,994 from insurance companies.

(f) Expenditure of the Board on hospitals, ambulance service, and notification of infectious disease only is included; the Board's expenditure on poor-law services is excluded.

(g) The figures in this column are a proportion (based on assessable value) of the net expenditure, etc., for the Metropolitan Police District. The gross expenditure for the whole district amounted to £2,766,602 and the receipts in aid to £474,281, leaving a net expenditure of £2,292,321.

(h) As the Police Fund balances have been built up in the proportion of  $\frac{1}{4}$ ths from Imperial subventions and  $\frac{3}{4}$ ths from rates, this amount may be divided as follows:—Imperial subventions, £32,471, rates £40,589.



TABLE IV.—Showing, for London and the six largest county boroughs in England, the expenditure cost of such services, and

(B)

Services. 1	Liverpool.			Manchester.			Birmingham.		
	Gross expenditure. 2	Receipts. 3	Net expenditure. 4	Gross expenditure. 5	Receipts. 6	Net expenditure. 7	Gross expenditure. 8	Receipts. 9	Net expenditure. 10
	£	£	£	£	£	£	£	£	£
Education services (including debt charges)—									
Elementary education (including industrial schools)	568,422	19,784	548,638	464,921	20,129	444,792	369,720	10,756	358,964
Higher education ...	104,861	18,678	86,183	154,652	28,378	126,274	63,356	6,166	57,190
Medical inspection ...	503	—	503	1,348	—	1,348	1,028	—	1,028
Provision of meals ...	232	—	232	4,187	—	4,187	2,359	—	2,359
Baths, washhouses, etc. ...	17,857	9,897	7,960	27,592	9,957	17,635	17,217	6,514	10,703
Bridges, ferries and tunnels ...	—	—	—	202	—	202	—	—	—
Diseases of animals ...	649	—	649	416	—	416	972	—	972
Fire brigade ...	21,204	2,037	19,167	21,402	4,687	16,715	17,064	404	16,660
Highways ...	106,715	(g) 25,141	81,574	243,182	52,303	190,879	91,238	3,925	87,313
Hospitals ...	56,938	3,297	53,641	35,259	731	34,528	23,668	—	23,668
Housing of the working classes ...	9,136	18,756	— 9,620	10,470	15,335	— 4,865	15,591	62,639	— 47,048
Justice ...	24,883	15,665	9,218	14,608	9,958	4,650	16,318	9,507	6,811
Lunacy ...	(j) 38,776	—	(j) 38,776	(j) 21,446	—	(j) 21,446	56	—	56
Markets ...	19,809	38,215	— 18,406	44,972	69,095	— 24,123	16,525	37,923	— 21,398
Parks and open spaces ...	33,347	3,851	29,496	43,751	10,483	33,268	20,312	2,111	18,201
Police ...	247,448	56,288	191,160	149,707	11,402	138,305	109,868	6,782	103,086
Public libraries, museums, etc. ...	36,908	(h) 10,010	26,898	39,046	4,799	34,247	38,446	5,718	32,728
Public lighting ...	50,945	—	50,945	62,330	—	62,330	27,188	—	27,188
Refuse removal ...	83,624	—	83,624	125,658	42,978	82,680	65,245	—	65,245
Sewerage and drainage ...	32,499	6,027	26,472	77,956	3,127	74,829	70,566	—	70,566
Miscellaneous ] ...	57,054	141,718	— 84,664	126,505	107,281	19,224	25,774	41,795	— 16,021
Establishment charges (not included elsewhere)—									
Salaries, etc., and superannuation	51,945	—	51,945	34,939	—	34,939	36,428	—	36,428
Other establishment charges	28,526	—	28,526	10,695	—	10,695	21,006	—	21,006
Public offices and buildings	9,297	—	9,297	33,783	6,919	26,864	11,536	—	11,536
Loan charges (for all the above services except education)	490,285	63,163	427,122	(e) 600,617	(f) 139,295	461,322	297,363	33,033	264,330
Burial Acts (including loan charges)	26,509	17,122	9,387	13,228	12,601	627	5,327	4,153	1,174
Harbours, piers, docks, etc. (including loan charges)	—	—	—	—	—	—	—	—	—
Port sanitation ...	4,701	1,057	3,644	—	—	—	—	—	—
Total net expenditure on general services ...	62,123,073	450,706	1,672,367	2,362,872	549,458	1,813,414	51,364,171	231,426	1,132,745
Revenue-producing undertakings (surplus or deficiency transferred to rate account)—									
Tramways and light railways			24,858			70,000			95,000
Water supply ...			(h) 93,469			(h) 47,870			65,000
Gas supply ...			—			60,000			65,818
Electricity supply ...			20,000			12,000			—
Net surplus or deficiency ...			48,611			94,130			35,818
Total net expenditure ...			1,720,978			1,719,284			1,097,432
Exchequer grants—									
Grants from Board of Education		270,992			239,225			(a) 196,272	
Industrial school grants ...		3,846			645			1,839	
Assigned revenues (excluding grants paid to poor-law authorities)		119,242			100,983			73,856	
Agricultural rates grants ...		149			401			542	
			394,229			341,254			272,509
Net charge falling on rates ...			1,326,749			1,378,030			824,923
Rates actually raised ...			(l) 1,198,571			(m) 1,309,341			(b) 824,306
Balances increased (+) or decreased (—)			— 128,178			— 68,689			— 617

(a) Including £3,769 received by the Borough Council as library authority.

(b) Excluding £1,000 paid to Distress Committee.

(c) Excluding £1,750 paid to Distress Committee.

(d) Excluding £450 paid to Distress Committee.

(e) Including £190,249 in respect of Manchester Ship Canal Loan. The amount transferred from the City Fund to make good the deficiency in respect of the Ship Canal Loan was £58,392.

(f) Including £128,041 interest received from the Manchester Ship Canal Company.

on the various municipal services in the year 1908-9, the receipts in aid of such expenditure, the net how such net cost was met—(continued).

# County Boroughs.

Sheffield.			Leeds.			Bristol.			Services.
Gross expenditure. 11	Receipts. 12	Net expenditure. 13	Gross expenditure. 14	Receipts. 15	Net expenditure. 16	Gross expenditure. 17	Receipts. 18	Net expenditure. 19	
£	£	£	£	£	£	£	£	£	20
264,629	2,067	262,562	317,910	13,994	303,916	209,250	3,113	206,137	Education services (including debt charges)—
78,331	15,845	62,486	(n)131,711	30,970	(n)100,741	29,401	3,792	25,609	Elementary education (including industrial schools)—
755	—	755	—	—	—	495	—	495	Higher education.
2,081	—	2,081	3,040	—	3,040	560	—	560	Medical inspection.
6,068	4,475	1,593	8,026	4,267	3,759	7,062	3,364	3,698	Provision of meals.
—	—	—	1,166	—	1,166	1,791	—	1,791	Baths, washhouses, etc.
213	—	213	190	—	190	320	—	320	Bridges, ferries and tunnels.
6,319	708	5,611	2,267	401	1,866	2,156	16	2,140	Diseases of animals.
116,375	27,501	88,874	106,351	33,574	72,777	111,667	8,380	103,287	Fire brigade
19,582	104	19,478	20,143	1,225	18,918	10,606	—	10,606	Highways.
4,620	6,376	1,756	17,403	29,940	12,537	1,050	1,488	438	Hospitals.
9,456	6,253	3,203	10,654	4,763	5,891	10,930	4,615	6,315	Housing of the working classes.
—	—	—	400	—	400	—	—	—	Justice.
10,151	32,442	22,291	11,729	31,664	19,935	1,917	3,722	1,805	Lunacy.
8,738	1,812	6,926	14,124	5,030	9,094	11,456	422	11,034	Markets.
67,007	5,855	61,152	72,263	2,567	69,696	67,658	2,724	64,934	Parks and open spaces.
12,026	520	11,506	13,085	1,091	11,994	15,530	1,775	13,755	Police.
25,745	—	25,745	45,137	—	45,137	36,191	—	36,191	Public libraries, museums, etc.
40,484	—	40,484	37,869	—	37,869	21,566	—	21,566	Public lighting
41,463	4,145	37,318	35,210	1,565	33,645	8,761	2	8,759	Refuse removal.
25,038	24,648	390	46,179	26,516	19,663	29,092	50,547	21,455	Sewerage and drainage.
19,166	—	19,166	30,485	—	30,485	34,865	—	34,865	Miscellaneous.
8,159	—	8,159	6,961	—	6,961	11,217	—	11,217	Establishment charges (not included elsewhere)
5,615	—	5,615	10,922	—	10,922	4,574	—	4,574	Salaries, etc., and superannuation
231,138	16,686	214,452	332,310	10,742	321,568	112,091	5,452	106,639	Other establishment charges.
8,264	5,107	3,157	—	—	—	3,843	3,790	53	Public offices and buildings.
—	—	—	—	—	—	405,482	291,060	114,422	Loan charges (for all the above services except education)
—	—	—	—	—	—	1,494	54	1,440	Burial Acts (including loan charges)
—	—	—	—	—	—	—	—	—	Harbours, piers, docks, etc. (including loan charges).
—	—	—	—	—	—	—	—	—	Port sanitation.
1,011,423	154,544	856,879	1,275,535	198,309	1,077,226	(d) 1,151,025	384,316	766,709	Total net expenditure on general services.
—	—	26,356	—	—	47,557	—	—	—	Revenue-producing undertakings (surplus or deficiency transferred to rate account).
—	—	—	—	—	9,021	—	—	—	Tramways and light railways.
—	—	—	—	—	2,068	—	—	—	Water supply.
—	—	—	—	—	5,248	—	—	—	Gas supply.
—	—	—	—	—	—	—	—	—	Electricity supply.
—	—	26,356	—	—	63,894	—	—	—	Net surplus or deficiency.
—	—	830,523	—	—	1,013,332	—	—	766,709	Total net expenditure.
—	170,819	—	—	214,363	—	—	123,942	—	Exchequer grants—
—	659	—	—	3,065	—	—	938	—	Grants from Board of Education
—	44,008	—	—	42,941	—	—	45,747	—	Industrial school grants.
—	755	—	—	1,518	—	—	602	—	Assigned revenues (excluding grants paid to poor law authorities)
—	—	216,241	—	—	261,887	—	—	171,229	Agricultural rates grants.
—	—	614,282	—	—	751,445	—	—	595,480	Net charge falling on rates.
—	—	625,313	—	—	(b)668,790	—	—	(d)581,708	Rates actually raised.
—	—	+ 11,031	—	—	— 82,655	—	—	(—)13,772	Balances increased (+) or decreased (—)
—	—	—	—	—	(i)	—	—	—	

(g) Including £14,631 from sale of property.

(h) Including donations amounting to £6,019.

(i) No rates were raised during the year 1908-9 to meet expenses in respect of education, such expenses being met out of large balances in hand.

(j) Including £34,538 (Liverpool) and £19,566 (Manchester) paid to the Lancashire Asylums Board.

(k) Produce of a separate rate carried direct to the Water Account.

(l) Including public water rate and excluding £1,000 paid to Distress Committee.

(m) Including public water rate, and excluding £750 raised for Distress Committee.

(n) Including £36,000 borne by a Government grant towards capital expenditure on a training college.

TABLE V.—Showing, for London and the six largest county boroughs in England, the net cost per head of population (estimated) of the various municipal services, and how such cost was met.

Services. 1	London. 2	Liverpool. 3	Manchester. 4	Birmingham. 5	Sheffield. 6	Leeds. 7	Bristol. 8	Average of six boroughs. 9
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Education services (including debt charges)—								
Elementary education (including industrial schools)	18 9·4	14 11·0	13 11·7	13 8·5	11 10·4	13 9·3	11 8·4	13 6·8
Higher education ...	4 3·9	2 4·1	3 11·6	2 2·2	2 9·9	4 6·8	1 5·5	2 11·1
Medical inspection ...	— 4	— 2	— 5	— 5	— 4	—	— 3	— 3
Provision of meals ...	— 1·0	— 1	— 1·6	— 1·1	— 1·1	— 1·7	— 4	— 9
Total ...	23 7	17 3·4	18 1·4	16 0·3	14 9·8	18 5·8	13 2·6	16 7·1
Baths, washhouses, etc. ...	— 3·5	— 2·6	— 6·6	— 4·9	— 9	— 2·0	— 2·5	— 3·5
Bridges and ferries ...	— 1·5a	—	— 1	—	—	— 6	— 1·2	— 2
Diseases of animals ...	— 1·2	— 2	— 2	— 4	— 1	— 1	— 2	— 2
Fire brigade... ..	— 10·6b	— 6·2	— 6·3	— 7·6	— 3·0	— 1·0	— 1·5	— 4·8
Highways ... ..	6 3·5	2 2·6	6 —	3 4·0	4 0·2	3 3·6	5 10·3	3 11·9
Hospitals ... ..	1 11·3	1 5·5	1 1·0	— 10·8	— 10·6	— 10·3	— 7·2	1 0·3
Housing of the Working Classes ...	— 6·7	— 3·1	— 1·8	— 1 9·5	— 9	— 6·8	— 3	— 5·8
Justice ... ..	— 4·9	— 3·0	— 1·8	— 3·1	— 1·7	— 3·2	— 4·3	— 2·8
Lunacy ... ..	— 3·8	1 0·6	8·1	— 0·3	—	— 2	—	— 4·5
Markets ... ..	— 6·4	— 6·0	— 9·1	— 9·8	— 1 0·1	— 10·8	— 1·2	— 8·3
Parks and open spaces ...	— 9·6	— 9·6	1 0·5	— 8·3	— 3·8	— 4·9	— 7·5	— 8·3
Police ... ..	7 10·4	5 2·4	4 4·2	3 11·3	2 9·1	3 1·9	3 8·2	4 0·2
Public libraries, museums, etc. ...	— 5·8	— 8·8	1 0·9	1 3·0	— 6·2	— 6·5	— 9·4	10·0
Public lighting ... ..	1 8·6	1 4·6	1 11·5	1 0·5	1 2·0	2 0·5	2 0·6	1 7·0
Refuse removal ... ..	1 6·7	2 3·3	2 7·2	2 5·9	1 9·9	1 8·6	1 2·7	2 1·4
Sewerage and drainage ...	1 8·3	— 8·6	2 4·2	2 8·3	1 8·2	1 6·3	— 6·0	1 7·3
Tunnels ... ..	— 7	—	—	—	—	—	—	—
Miscellaneous ... ..	— 6·4	— 3·6	— 7·3	— 7·4	— 2	— 10·7	— 1 2·6	— 6·3
Establishment charges (not included elsewhere)—								
Salaries, etc., and superannuation	3 2·1	1 4·9	1 1·2	1 4·7	— 10·4	1 4·6	1 11·8	1 3·9
Other establishment charges ...	1 0·8	— 9·3	— 4·0	— 9·6	— 4·4	— 3·8	— 7·6	— 6·6
Public offices and buildings ...		— 3·0	— 10·1	— 5·3	— 3·0	— 5·9	— 3·1	— 5·3
Loan charges (for all the above services except education)	13 4·1	11 7·3	14 6·0c	10 1·1	9 8·2	14 6·8	6 0·6	11 5·5
Burial Acts (including loan charges)	— 4	— 3·1	— 2	— 5	— 1·7	—	— 0·4	— 1·1
Harbours, piers, docks, etc. (including loan charges)	—	—	—	—	—	—	6 5·9	— 8·8
Port sanitation ... ..	— 5	— 1·2	—	—	—	—	— 1·0	— 4
Total net expenditure on general services	63 9·5	45 5·5	56 11·9	43 2·9	38 8·4	48 9·7	43 6·1	46 8·7
Revenue-producing undertakings (surplus, or deficiency, transferred to rate account)—								
Tramways and light railways ...	—	— 8·1	2 2·4	1 4·1	1 2·3	2 1·9	—	1 3·6
Water supply ... ..	—	2 6·5	1 6·0	2 5·7	—	— 4·9	—	1 3·1
Gas supply ... ..	—	—	1 10·6	2 5·8	—	— 1·1	—	— 9·8
Electricity supply ... ..	— 8	— 6·5	— 4·5	—	—	— 2·8	—	— 2·8
Net surplus or deficiency ...	— 8	1 3·9	2 11·5	1 4·2	1 2·3	2 10·7	—	1 1·1
Total net expenditure ... ..	63 10·3	46 9·4	54 0·4	41 10·7	37 6·1	45 11·0	43 6·1	45 7·6
Exchequer grants—								
Grants from Board of Education	6 10·4	7 4·4	7 6·2	7 5·9	7 8·6	9 8·5	7 0·4	7 9·2
Industrial school grants ...	— 5	— 1·3	— 2	— 8	— 4	— 1·7	— 6	— 8
Inebriate reformatory grants ...	— 1	—	—	—	—	—	—	—
Fire brigade grant ... ..	— 5	—	—	—	—	—	—	—
Police grant (commissioners' salaries)	— 2	—	—	—	—	—	—	—
Assigned revenues (excluding grants paid to poor law authorities)	4 3·4	3 2·9	3 2·1	2 9·8	1 11·8	1 11·4	2 7·2	2 8·7
Agricultural rates grants ...	— 3	—	— 2	— 3	— 4	— 8	— 4	— 3
	11 3·4	10 8·6	10 8·7	10 4·8	9 9·2	11 10·4	9 8·6	10 7·0
Net charge falling on rates ...	52 6·9	36 0·8	43 3·7	31 5·9	27 8·9	34 0·6	33 9·5	35 0·6
Rates actually raised ... ..	51 7·0	32 7·0	41 1·8	31 5·6	28 2·9	30 3·6	33 0·1	33 3·0
Balances increased (+) or decreased (—)	— 11·0	— 3 5·8	— 2 1·9	— 0·3	+ — 6·0	— 3 9·0	— 9·4	1 9·6

(a) Excluding expenditure by the City Corporation out of the Bridge House Estates, equivalent to 1·4d. per head (excluding loan charge equivalent to 1·5d. per head.)

(b) After deducting contributions by insurance companies equivalent to 1·9d. per head.

(c) Including loan charge in respect of Manchester Ship Canal loan. The amount transferred from the City Fund to make good the deficiency in respect of this loan was equivalent to 1s. 10d. per head.

TABLE VI.—Showing, for London and the six largest county boroughs in England, the net cost per £ of assessable value of the various municipal services, and how such cost was met.

Services. 1	London. 2	Liverpool. 3	Manchester. 4	Birmingham. 5	Sheffield. 6	Leeds. 7	Bristol. 8	Average of six boroughs 9
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Education services (including debt charges)—								
Elementary education (including industrial schools)	1 11-0	2 4-1	2 1-3	2 5-6	2 10-7	2 11-0	2 3-2	2 5-1
Higher education ... ..	- 5-3	- 4-4	- 7-2	- 4-7	- 8-3	- 11-6	- 3-4	- 6-3
Medical inspection ... ..	- 0-4	- 0-3	- 1	- 1	- 1	—	- 1	- 0-5
Provision of meals ... ..	- 1	- 0-1	- 2	- 2	- 3	- 3	- 1	- 2
Total ... ..	2 4-4	2 8-5	2 8-8	2 10-6	3 7-4	3 10-9	2 6-8	2 11-6
Baths, wash-houses, etc. ... ..	- 4	- 4	- 1-0	- 9	- 2	- 4	- 5	- 6
Bridges and ferries ... ..	- 1a	—	- 0-1	—	—	- 1	- 2	- 0-4
Diseases of animals ... ..	- 1	- 0-3	- 0-2	- 1	- 0-3	- 0-2	- 0-4	- 0-4
Fire brigade ... ..	- 1-1b	- 1-0	- 1-0	- 1-4	- 7	- 2	- 3	- 9
Highways ... ..	- 7-7	- 4-2	- 10-8	- 7-2	- 11-7	- 8-4	1 1-6	- 8-5
Hospitals ... ..	- 2-4	- 2-8	- 2-0	- 2-0	- 2-6	- 2-2	- 1-4	- 2-2
Housing of the working classes ... ..	- 7	- 5	- 3	- 3-9	- 2	- 1-4	- 1	- 1-0
Justice ... ..	- 5	- 5	- 3	- 6	- 4	- 7	- 8	- 5
Lunacy ... ..	- 4	- 2-0	- 1-2	—	—	- 0-5	—	- 8
Markets ... ..	- 7	- 1-0	- 1-4	- 1-8	- 2-9	- 2-3	- 2	- 1-5
Parks and open spaces ... ..	- 1-0	- 1-5	- 1-9	- 1-5	- 9	- 1-0	- 1-4	- 1-5
Police ... ..	- 9-6	- 9-8	- 7-9	- 8-5	- 8-1	- 8-0	- 8-6	- 8-6
Public libraries, museums, etc. ... ..	- 6	- 1-4	- 1-9	- 2-7	- 1-5	- 1-4	- 1-8	- 1-8
Public lighting ... ..	- 2-1	- 2-6	- 3-6	- 2-2	- 3-4	- 5-2	- 4-8	- 3-4
Refuse removal ... ..	- 1-9	- 4-3	- 4-7	- 5-4	- 5-4	- 4-4	- 2-8	- 4-5
Sewerage and drainage ... ..	- 2-1	- 1-4	- 4-3	- 5-8	- 4-9	- 3-9	1-2	- 3-4
Tunnels ... ..	- 1	—	—	—	—	—	—	—
Miscellaneous ... ..	- 7	- 4-3	- 1-1	- 1-3	- 1	- 2-3	- 2-8	- 1-1
Establishment charges (not included elsewhere)—								
Salaries, etc., and superannuation	- 3-9	- 2-7	- 2-0	- 3-0	- 2-5	- 3-5	- 4-6	- 2-8
Other establishment charges ... ..	1-3	- 1-5	- 6	- 1-7	- 1-1	- 8	- 1-5	- 1-2
Public offices and buildings ... ..	—	- 5	- 1-5	- 9	- 7	- 1-3	- 6	- 1-0
Loan charges (for all the above services except education)	1 4-3	1 9-9	2 2-2c	1 9-8	2 4-3	3 1-0	1 2-1	2 0-6
Burial Acts (including loan charges)	- 0-4	- 5	- 0-4	- 1	- 4	—	- 0-1	- 2
Harbours, piers, docks, etc. (including loan charges)	—	—	—	—	—	—	1 3-1	- 1-6
Port sanitation ... ..	- 0-5	- 2	—	—	—	—	- 2	- 1
Total net expenditure on general services	6 5-9	7 1-9	8 7-1	7 9-4	9 5-2	10 4-0	8 5-2	8 4-2
Revenue producing undertakings (surplus or deficiency transferred to rate account)—								
Tramways and light railways ... ..	—	- 1-3	- 4-0	- 2-9	- 3-5	- 5-5	—	- 2-8
Water supply ... ..	—	- 4-8	- 2-7	- 5-4	—	- 1-0	—	- 2-7
Gas supply ... ..	—	—	- 3-4	- 5-4	—	- 2	—	- 1-8
Electricity supply ... ..	- 1	- 1-0	- 7	—	—	- 6	—	- 5
Net surplus or deficiency ... ..	- 1	- 2-5	- 5-4	- 2-9	- 3-5	- 7-3	—	- 2-4
Total net expenditure ... ..	6 6-0	7 4-4	8 1-7	7 6-5	9 1-7	9 8-7	8 5-2	8 1-8
Exchequer grants—								
Grants from Board of Education	- 8-4	1 1-9	1 1-6	1 4-2	1 10-6	2 0-7	1 4-4	1 4-7
Industrial school grants ... ..	- 0-5	- 2	- 0-4	- 2	- 1	- 4	- 1	- 1
Inebriate reformatory grants ... ..	- 0-1	—	—	—	—	—	—	—
Fire brigade grant ... ..	- 1	—	—	—	—	—	—	—
Police grant (commissioners' salaries)	- 0-2	—	—	—	—	—	—	—
Assigned revenues (excluding grants paid to poor law authorities)	- 5-3	- 6-1	- 5-8	- 6-1	- 5-8	- 4-9	- 6-0	- 5-8
Agricultural rates grants ... ..	- 0-3	- 0-1	- 0-2	- 0-4	- 1	- 2	- 1	- 0-5
	1 1-8	1 8-2	1 7-4	1 10-5	2 4-6	2 6-2	1 10-6	1 10-6
Net charge falling on rates ... ..	5 4-2	5 8-2	6 6-3	5 8-0	6 9-1	7 2-5	6 6-6	6 3-2
Rates actually raised ... ..	5 3-1	5 1-6	6 2-4	5 7-9	6 10-6	6 5-0	6 4-8	5 11-3
Balances increased (+) or decreased (—)	- 1-1	- 6-6	- 3-9	- 1	+ - 1-5	- 9-5	- 1-8	- 3-9

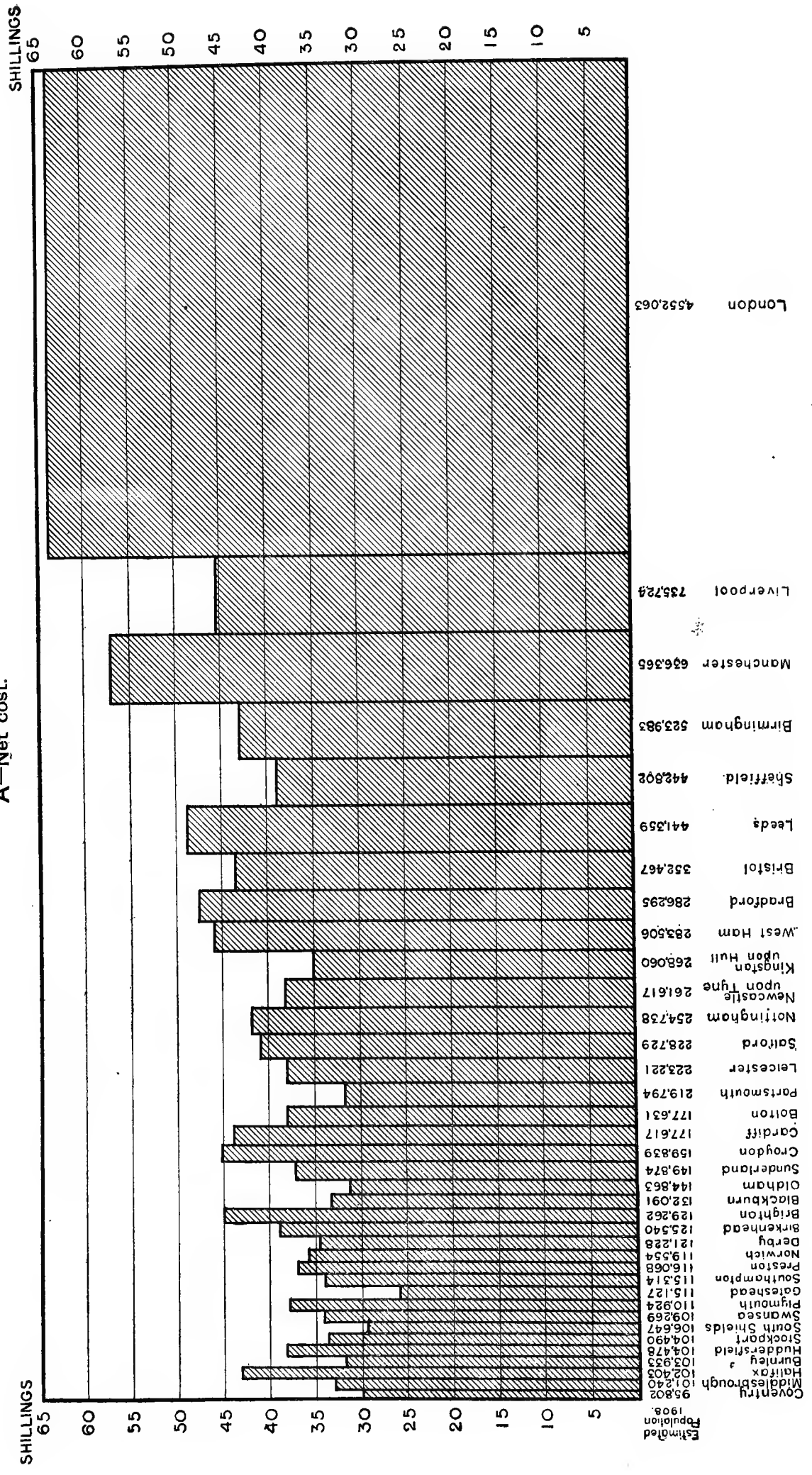
(a) Excluding expenditure by the City Corporation out of the Bridge House Estates, equivalent to 15d. in the £ (excluding loan charges equivalent to 15d. in the £).

(b) After deducting contributions by insurance companies, equivalent to 2d. in the £.

(c) Including loan charge in respect of Manchester Ship Canal loan. The amount transferred from the City Fund to make good the deficiency in respect of this loan was equivalent to a rate of 3·3d. in the £.

DIAGRAMS SHOWING THE COST OF MUNICIPAL SERVICES PER HEAD OF POPULATION (ESTIMATED) IN LARGE TOWNS, ARRANGED  
IN ORDER OF ESTIMATED POPULATION: 1908-9.

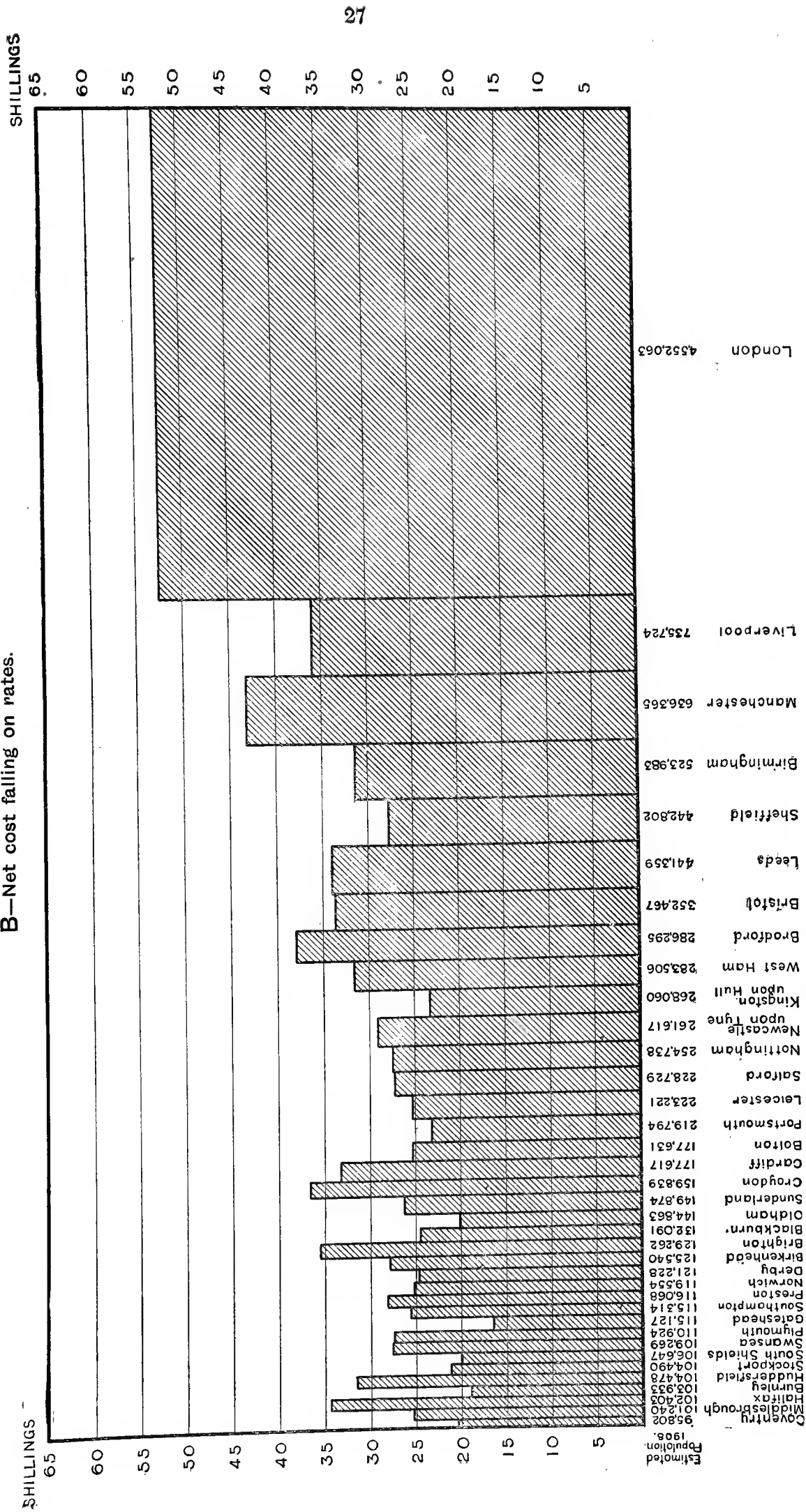
A—Net cost.





DIAGRAMS SHOWING THE COST OF MUNICIPAL SERVICES PER HEAD OF POPULATION (ESTIMATED) IN LARGE TOWNS, ARRANGED  
IN ORDER OF ESTIMATED POPULATION: 1908-9.

B—Net cost falling on rates.









arY437

Cornell University Library

Comparative cost of municipal services.



3  
olin,anx

1924 032 172 037



